

CODIFIED ORDINANCES OF  
CHESTERVILLE, OHIO

MORROW COUNTY

*Est. 1829*

**SMALL TOWN - - BIG HEARTS**

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## TITLE ONE - - ADMINISTRATIVE CODE

The following cross-references are used within this title:

- Ohio Revised Code 713

### CHAPTER 101 – CODIFIED ORDINANCES

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#### 101.01 DESIGNATION; CITATION; HEADINGS.

- (A) All ordinances of a permanent and general nature of the Municipality as revised, codified, rearranged, renumbered and consolidated into component codes, titles, chapters and sections shall be known and designated as the Codified Ordinances of Chesterville, Ohio, for which designation "Codified Ordinances" may be substituted. Code, title, chapter and section headings do not constitute any part of the law as contained in the Codified Ordinances.
- (B) All references to codes, titles, chapters and sections are to such components of the Codified Ordinances unless otherwise specified. Any component code may be referred to and cited by its name, such as the "Traffic Code". Sections may be referred to and cited by the designation "Section" followed by the number, such as "Section 101.01".

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#### 101.02 GENERAL DEFINITIONS.

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

- (A) "And" may be read "or", and "or" may be read "and", if the sense requires it. (Ohio Revised Code §1.02(F))
- (B) "Another" when used to designate the owner of property which is the subject of an offense, includes not only natural persons but also every other owner of property. (Ohio Revised Code §1.02(B))
- (C) "Bond" includes an undertaking and "undertaking" includes a bond. (Ohio Revised Code §1.02(D), (E))
- (D) "Council" means the legislative authority of the Municipality.
- (E) "County" means Morrow County Ohio, as may be applicable.
- (F) "Keeper" or "proprietor" includes all persons, whether acting by themselves or as a servant, agent or employee.
- (G) "Land" or "real estate" includes rights and easements of an incorporeal nature. (Ohio Revised Code §701.01(F))
- (H) "Municipality" or "Village" means the Municipality of Chesterville, Ohio.
- (I) "Oath" includes affirmation and "swear" includes affirm. (Ohio Revised Code §1.59(B))
- (J) "Owner", when applied to property, includes any part owner, joint owner or tenant in common of the whole or part of such property.
- (K) "Person" includes an individual, corporation, business trust, estate, trust, partnership and association. (Ohio Revised Code §1.59(C))
- (L) "Premises", as applied to property, includes land and buildings.
- (M) "Property" means real and personal property. (Ohio Revised Code §1.59(E))  
"Personal property" includes all property except real.  
"Real property" includes lands, tenements and hereditaments.
- (N) "Public authority" includes boards of education; the Municipal, County, State or Federal government, its officers or an agency thereof; or any duly authorized public official.
- (O) "Public place" includes any street, sidewalk, park, cemetery, school yard, body of water or watercourse, public conveyance, or any other place for the sale of merchandise, public accommodation or amusement.
- (P) "Registered mail" includes certified mail and "certified mail" includes registered mail. (Ohio Revised Code §1.02(G))
- (Q) "Rule" includes regulation. (Ohio Revised Code §1.59(F))

- (R) "Sidewalk" means that portion of the street between the curb line and the adjacent property line intended for the use of pedestrians.
- (S) "This State" or "the State" means the State of Ohio. (Ohio Revised Code §1.59(G))
- (T) "Street" includes alleys, avenues, boulevards, lanes, roads, highways, viaducts and all other public thoroughfares within the Municipality.
- (U) "Tenant" or "occupant", as applied to premises, includes any person holding a written or oral lease, or who actually occupies the whole or any part of such premises, alone or with others.
- (V) "Whoever" includes all persons, natural and artificial; partners; principals, agents and employees; and all officials, public or private. (Ohio Revised Code §1.02(A))
- (W) "Written" or "in writing" includes any representation of words, letters, symbols or figures. This provision does not affect any law relating to signatures. (Ohio Revised Code §1.59(J))

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101.03            RULES OF CONSTRUCTION.

- (A) Common and Technical Usage. Words and phrases shall be read in context and construed according to the rules of grammar and common usage. Words and phrases that have acquired a technical or particular meaning, whether by legislative definition or otherwise, shall be construed accordingly. (Ohio Revised Code §1.42)
- (B) Singular and Plural; Gender; Tense. As used in the Codified Ordinances, unless the context otherwise requires:
  - (1) The singular includes the plural, and the plural includes the singular.
  - (2) Words of one gender include the other genders.
  - (3) Words in the present tense include the future. (Ohio Revised Code §1.43)
- (C) Calendar; Computation of Time.
  - (1) Definitions.
    - (a) "Week" means seven consecutive days.
    - (b) "Year" means twelve consecutive months. (Ohio Revised Code §1.44)
  - (2) If a number of months is to be computed by counting the months from a particular day, the period ends on the same numerical day in the concluding month as the day of the month from which the computation is begun, unless there are not that many days in the concluding month, in which case the period ends on the last day of that month. (Ohio Revised Code §1.45)
  - (3) The time within which an act is required by law to be done shall be computed by excluding the first and including the last day; except that when the last day falls on Sunday or a legal holiday, then the act may be done on the next succeeding day that is not a Sunday or a legal holiday. When a public office, in which an act required by law is to be performed, is closed to the public for the entire day that constitutes the last day for doing the act or before its usual closing time on that day, the act may be performed on the next succeeding day that is not a Sunday or a legal holiday.
    - (a) As used herein, legal holiday means the following days:
      - (i) The first day of January, known as New Year's Day;
      - (ii) The third Monday in January, known as Martin Luther King, Jr. Day;
      - (iii) The third Monday in February, known as Washington-Lincoln Day;
      - (iv) The day designated in the "Act of June 28, 1968", 82 Stat. 250, 5 U.S.C. § 6103, as amended, for the commemoration of Memorial Day;
      - (v) The nineteenth day of June, known as Juneteenth day;
      - (vi) The fourth day of July, known as Independence Day;
      - (vii) The first Monday in September, known as Labor Day;
      - (viii) The second Monday in October, known as Columbus Day;
      - (ix) The eleventh day of November, known as Veteran's Day;
      - (x) The fourth Thursday in November, known as Thanksgiving Day;
      - (xi) The twenty-fifth day of December, known as Christmas Day; and

- (xii) Any day appointed and recommended by the Governor of this state or the President of the United States as a holiday.
- (b) If any day designated in this section as a legal holiday falls on a Sunday, the next succeeding day is a legal holiday. (Ohio Revised Code §1.14)
- (4) When legislation is to take effect or become operative from and after a day named, no part of that day shall be included. (Ohio Revised Code §1.15)
- (5) In all cases where the law shall require any act to be done in a reasonable time or reasonable notice to be given, such reasonable time or notice shall mean such time only as may be necessary for the prompt performance of such duty or compliance with such notice.
- (D) Authority. When the law requires an act to be done which may by law as well be done by an agent as by the principal, such requirement shall be construed to include all such acts when done by an authorized agent.
- (E) Joint Authority. All words purporting to give joint authority to three or more municipal officers or other persons shall be construed as giving such authority to a majority of such officers or other persons, unless it shall be otherwise expressly declared in the law giving the authority or inconsistent with State statute or Charter provisions.
- (F) Exceptions. The rules of construction shall not apply to any law which shall contain any express provision excluding such construction, or when the subject matter or context of such law may be repugnant thereto.

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101.04 REVISOR; EFFECT OF AMENDMENT OR REPEAL.

- (A) The repeal of a repealing ordinance does not revive the ordinance originally repealed nor impair the effect of any saving clause therein. (Ohio Revised Code §1.57)
- (B) An ordinance which is re-enacted or amended is intended to be a continuation of the prior ordinance and not a new enactment, so far as it is the same as the prior ordinance. (Ohio Revised Code §1.54)
- (C) The re-enactment, amendment or repeal of an ordinance does not, except as provided in subsection (d) hereof:
  - (1) Affect the prior operation of the ordinance or any prior action taken thereunder;
  - (2) Affect any validation, cure, right, privilege, obligation or liability previously acquired, accrued, accorded or incurred thereunder;
  - (3) Affect any violation thereof or penalty, forfeiture or punishment incurred in respect thereto, prior to the amendment or repeal;
  - (4) Affect any investigation, proceeding or remedy in respect of any such privilege, obligation, liability, penalty, forfeiture or punishment; and the investigation, proceeding or remedy may be instituted, continued or enforced, and the penalty, forfeiture or punishment imposed, as if the ordinance had not been repealed or amended.
- (D) If the penalty, forfeiture or punishment for any offense is reduced by a re-enactment or amendment of an ordinance, the penalty, forfeiture, or punishment, if not already imposed, shall be imposed according to the ordinance as amended. (Ohio Revised Code §1.58)

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101.05 CONSTRUCTION OF SECTION REFERENCES.

- (A) A reference to any portion of the Codified Ordinances applies to all re-enactments or amendments thereof. (Ohio Revised Code §1.55)
- (B) If a section refers to a series of numbers or letters, the first and the last numbers or letters are included. (Ohio Revised Code §1.56)
- (C) Wherever in a penalty section reference is made to a violation of a series of sections or of subsections of a section, such reference shall be construed to mean a violation of any section or subsection included in such reference.

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

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101.06 CONFLICTING PROVISIONS.

- (A) If there is a conflict between figures and words in expressing a number, the words govern. (Ohio Revised Code §1.46)
- (B) If a general provision conflicts with a special or local provision, they shall be construed, if possible, so that effect is given to both. If the conflict between the provisions is irreconcilable, the special or local provision prevails as an exception to the general provision, unless the general provision is the later adoption and the manifest intent is that the general provision prevail. (Ohio Revised Code §1.51)
- (C) If ordinances enacted at different meetings of Council are irreconcilable, the ordinance latest in date of enactment prevails. If amendments to the same ordinance are enacted at different meetings of Council, one amendment without reference to another, the amendments are to be harmonized, if possible, so that effect may be given to each. If the amendments are substantively irreconcilable, the latest in date of enactment prevails. The fact that a later amendment restates language deleted by an earlier amendment, or fails to include language inserted by an earlier amendment, does not of itself make the amendments irreconcilable. Amendments are irreconcilable only when changes made by each cannot reasonably be put into simultaneous operation. (Ohio Revised Code §1.52)

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101.07 DETERMINATION OF LEGISLATIVE INTENT.

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

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101.08 SEVERABILITY.

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

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101.99 GENERAL PENALTY.

Whenever, in the Codified Ordinances or in any ordinance of the Municipality, any act is prohibited or is made or declared to be unlawful or an offense or a misdemeanor, or whenever the doing of any act is required or the failure to do any act is declared to be unlawful, where no specific penalty is otherwise provided, whoever violates any such provision shall be punished by a fine not exceeding five hundred dollars (\$500.00). A separate offense shall be deemed committed each day during or on which a violation continues or occurs.

## CHAPTER 109 – ORDINANCES AND RESOLUTIONS

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### 109.01 PROCEDURE.

The following procedures shall govern the procedure of adopting all ordinances and resolutions (Ohio Revised Code §731.17):

- (A) Ordinances and resolutions shall be read on three different days, unless the three readings are dispensed with by a three-fourths vote of all members of Village Council.
- (B) Passage of ordinances and resolutions requires a majority vote of all Village Council members.
- (C) Any ordinance or resolution shall contain only one subject.

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### 109.02 PUBLICATION.

The following procedures shall govern the publication of all ordinances and resolutions (Ohio Revised Code §731.21):

- (A) A succinct summary of each municipal ordinance or resolution and all statements, orders, proclamations, notices, and reports required by law or ordinance to be published shall be published in a newspaper of general circulation in the municipal corporation.
- (B) Proof of the publication and required circulation of any newspaper used as a medium of publication provided by Ohio Revised Code §731.21 shall be made by affidavit of the proprietor of the newspaper and shall be filed with the clerk of the legislative authority.
- (C) If a summary is published, the publication notice must indicate that the complete text may be viewed at the village clerk's office and any other location designated by Village Council;
- (D) The summary must be reviewed by the village or other legal counsel hired by the village; and
- (E) The village clerk may charge a reasonable fee, set by the Village Council, for any copies of complete text requested by any member of the general public. See Attachment #1.

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### 109.03 EFFECTIVE DATE.

Ordinances and resolutions shall go into effect thirty days from the date of passage. Such ordinances and resolutions are subject to referendum petition within that time frame, with the following exceptions (Ohio Revised Code §731.29):

- (A) Ordinance for the appropriation of current expenses;
- (B) Street improvements petitioned by certain residents; and
- (C) Any emergency ordinance or other measure necessary for the immediate preservation of the public peace, health, or safety. This ordinance or other measure would require a two-thirds vote of all members of the Village Council. The reasons for such necessity shall be set forth in one section of the ordinance or other measure.

## CHAPTER 131 – ENABLING LEGISLATION

The Village of Chesterville is a statutory municipal government. Article XVIII of the Ohio Constitution provides for the formation of municipal corporations. Section 3 confers upon the municipal corporations all powers of local self-government and Section 7 authorizes the municipal corporations to adopt charters setting up their own plans of government. Those villages which do not have charters may adopt one of the plans of government set forth by the legislature in Ohio Revised Code §705 or may operate under the general provisions of Ohio Revised Code Title 7.

#### CHAPTER 132 – VILLAGE COUNCIL & MAYOR

The legislative authority of the village rests in its Village Council. Most powers and duties of the Village Council are set forth in Ohio Revised Code §705, Ohio Revised Code §731, and Ohio Revised Code §733. The mayor serves as Village Council president, but only votes in the case of a tie. (Ohio Revised Code §733.24) A member of Village Council shall be elected President Pro Tempore at the first January meeting each year, to serve as president in the mayor's absence. If the mayor becomes permanently absent from office, the president pro tempore fills that office until a successor can be elected to the unexpired term. The successor will be elected at the first general election that occurs more than forty days after the vacancy, unless the year after such election, a new mayor would normally be elected. In that case, the president pro tempore would serve the unexpired term. While acting as mayor, the president pro tempore votes at Village Council meetings only in the case of a tie. (Ohio Revised Code §731.10, Ohio Revised Code §731.11, and Ohio Revised Code §733.25) Village Council shall meet as prescribed by ordinance, but cannot be required to meet more than once a week. All meetings shall be open to the public. (Ohio Revised Code §731.46 and Ohio Revised Code §121.22) The mayor is the chief executive of the village. The mayor supervises the administration of the village and presides at Village Council meetings. The mayor may appoint various village officials. (Ohio Revised Code §733.24)

#### CHAPTER 132 – FISCAL CLERK

The duties of the clerk and the treasurer are combined into one office to be known as the clerk/treasurer. The clerk/treasurer must have the same qualifications as the clerk. (Ohio Revised Code §733.26 and Ohio Revised Code §733.261) The clerk keeps permanent records of Village Council proceedings and must attend all meetings of the Village Council. The Village Council shall appoint one of its members to serve in the office when the clerk is absent. (Ohio Revised Code §705.10 and Ohio Revised Code §733.27) The treasurer collects and disburses the resources of the village. This office may be combined with that of the clerk as clerk/treasurer. (Ohio Revised Code §733.261)

#### CHAPTER 133 – VILLAGE ADMINISTRATOR / STREET COMMISSIONER

The Village Council may establish the position of Village Administrator, to be appointed by the mayor subject to Village Council's approval. An elected official of a village may be appointed to the position Village Administrator but the elected official must resign his or her elected position prior to appointment as administrator and he or she may not serve as an elected official of the village during his or her tenure as administrator. In addition, in any such situation, the elected official must take care to avoid ethical violations by refraining from or using the influence of his or her position to secure appointment as administrator or by participating in any way in the selection process. Upon the lawful appointment of the Village Administrator, any Board of Public Affairs must be abolished. Upon the abolishment of the position of Village Administrator, a Board of Public Affairs automatically is formed, with three positions appointed by the mayor with Village Council approval, to serve until their successors can be elected. (Ohio Revised Code §735.271 and Ohio Revised Code §735.272)

Where no Village Administrator has been provided for, a street commissioner must be appointed by the mayor, with Village Council approval, for a one year term. The village marshal may be appointed as street commissioner. The street commissioner shall supervise the maintenance of public streets, lands, and other facilities. The street commissioner shall serve a probationary period of six months and shall be under the direction of the mayor. The

mayor, therefore, shall have the power of removal or suspension of the street commissioner. (Ohio Revised Code §735.31)

## CHAPTER 134 – ZONING INSPECTOR

The position of Zoning Inspector is hereby established. He/she shall be appointed by and serve the Council and shall receive such compensation as Council may provide.

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### 134.01 PRIMARY DUTIES OF ZONING INSPECTOR

The Zoning Inspector shall have the following duties:

- (1) Review and approve and/or deny zoning permits for any proposed improvement, subject to these regulations, or any proposed change of use. Such shall be approved, only when compliance is observed with this Zoning Code (Title 12). The Zoning Inspector shall refuse to issue such permits in the event of noncompliance;
- (2) Review and issue zoning certificates highlighting any known compliance and non-compliance improvements and/or use of a property.
- (3) Collect the designated fees for zoning permits, amendments, appeals, conditional uses and exceptions and ensure proper hearings are scheduled to review applications in a timely manner;
- (4) Make and keep records on all applications, issuance and denial of permits and complaints of violations;
- (5) Enforce the Zoning Code (Title 12) and take all necessary steps to remedy any condition found in violation of this Zoning Code (Title 12) by ordering, in writing, the discontinuance of illegal uses or illegal work in progress, and request the Solicitor to commence appropriate legal action when necessary;
- (6) Keep the Planning and Zoning Commission and Council advised of all matters, other than routine duties pertaining to the enforcement of this Zoning Code (Title 12), and transmit all applications and records pertaining to amendments; and
- (7) Keep the Board of Appeals advised of all matters pertaining to appeals, variances, conditional uses and exceptions, and transmit all applications and records pertaining thereto.

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### 134.02 INTERPRETATION OF ZONING MAP

The Zoning Inspector shall have authority to interpret any boundaries and classifications on the Zoning Map. Where the street or lot layout actually on the ground, or as recorded, differs from the street and lot lines as shown on the Zoning Map, the Zoning Inspector shall provide written findings of the interpretation to all parties seeking such. This determination may be appealed to the Board of Appeals, in accordance with Section 1203.03 herein if any applicant would like to appeal such determination. The Board of Appeals would consider such sending after notice to the owners of the property, shall interpret the Map in such a way as to carry out the intent and purpose of this Zoning Code (Title 12). No fee shall be charged for an interpretation of the Zoning Map, unless an appeal is filed.

## CHAPTER 135 – VILLAGE SOLICITOR

The village legal counsel is not required, but the Village Council may provide such a position for a period up to two years. Under any of the statutory plans for villages under Ohio Revised Code §705, the village solicitor is provided, whose duties include approving the form of village contracts and serving as village prosecutor. (Ohio Revised Code §733.48 and Ohio Revised Code §705.11)

## CHAPTER 139 – EMPLOYEES GENERALLY

The Village Council may adopt an employee handbook to act as rules for the conduct and operation of any public office or employee under their statutory direction. The following shall be general employment guidelines:

- (A) No unauthorized persons shall ride in or on any Village equipment at any time. Authorized persons shall be restricted to employees and officials of the Village.
- (B) Village owned equipment will not be loaned out or rented to any individual or organization except by the written agreement of Council, or used by any Village employee or official for their personal use.
- (C) Privately owned vehicles or equipment shall not be stored in Village owned buildings except by the written agreement of Council. This subsection applies to all employees and officials as well as all other persons.
- (D) All departments of the Village shall complete, prior to January 1 of each year, a physical inventory of all equipment owned, showing the description, identifying information, and quantity of all items. All unused or obsolete equipment shall be noted on the inventory report and then sold at public auction when required.

## CHAPTER 141 – PLANNING AND ZONING COMMISSION

The Village Council may establish a Planning and Zoning Commission to control the structure and location of buildings, and create zones of varying regulations. (Ohio Revised Code §713.01)

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### 141.01 ORGANIZATION

The Planning and Zoning Commission shall have five (5) members, consisting of the Mayor, one (1) member of Council to serve for the remainder of his/her term, and three citizens of the Village to be appointed by the Mayor for terms of five (5) years each, except that the term of one of the members of the first Planning and Zoning Commission shall be for four (4) years and one (1) for two (2) years. Vacancies occurring otherwise than by expiration of term, shall be filled in the same manner as the original appointments and shall be for the unexpired term. All members shall serve without compensation.

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### 141.02 STAFF SERVICES

The Mayor shall appoint the secretary of the Planning and Zoning Commission, and the secretary shall prepare and distribute notices of meetings, keep minutes of meetings and prepare resolutions and other documents relating to the work of the Planning and Zoning Commission. The Zoning Inspector or his/her designated representative shall attend all Planning and Zoning Commission meetings if possible.

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### 141.03 GENERAL PROCEDURES

The Planning and Zoning Commission shall organize and adopt rules to govern its activities, in accordance with this code. Meetings of the Planning and Zoning Commission shall be held at times that the Planning and Zoning Commission may determine as necessary. All meetings of the Planning and Zoning Commission shall be open to the public.

The Planning and Zoning Commission shall keep minutes of its proceedings showing the vote of each member upon each question, or, if absent or failing to vote, indicating such fact, and shall keep records of its examinations and other official actions, all of which shall be filed promptly in the Village Office and shall be public record. Commission will set the time of the next meeting if necessary to finish the business being worked on. After this is accomplished, and the date is clarified to all present, a member shall adjourn the meeting.

Three (3) members of the Board shall constitute a quorum to conduct all business.

The Planning and Zoning Commission may call upon the Village Council for assistance through proper authority in the performance of its duties and shall be the duty of the Council to render such assistance to the Planning and Zoning Commission as may be required.

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141.04 POWER AND DUTIES

- (A) The Planning and Zoning Commission may initiate proposed amendments to any codified ordinance of the Village and shall hold public hearing(s) to review any such amendment before presenting a recommendation to approve, disapprove or approve with amendments such to Village Council.
- (B) The Planning and Zoning Commission shall review all applications for proposed amendments to this code, shall hold public hearing(s) to review each application and make recommendations to the Village Council.
- (C) The Planning and Zoning Commission shall have all other responsibilities designated to it by this Code and Ohio Law.

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CHAPTER 142 – BOARD OF APPEALS

The Village Council hereby establishes a Board of Appeals to consider certain applications, as regulated in Section 1203, herein.

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142.01 COMPOSITION; TERMS OF OFFICE; COMPENSATION

The Board of Appeals shall consist of five (5) members appointed by the Mayor and approved by Council. The five (5) members first appointed shall serve for terms of one, two, three, four and five calendar years, or parts thereof, respectively; thereafter, appointments shall be for five-year terms, beginning January 1. Each member shall serve until his or her successor is appointed.

Vacancies shall be filled by the Mayor and shall be for the respective unexpired terms. The members of the Board may receive such compensation as Council provides.

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142.02 ORGANIZATION

The Board of Appeals shall elect the following officers:

- (A) Chairperson, who presides over meetings to maintain order, administers oaths and compel the attendance of witnesses in any matter coming within the purview of this Title 12;
- (B) Vice-Chairperson from its membership to serve this role when the Chairperson is not available or has a conflict of interest with a particular application; and
- (C) Secretary, to be responsible for maintaining a record of all deliberation and decisions of the Board of Appeals. The Secretary shall present and maintain rules for the conduct of The Board of Appeals operations and ensure proper notices of meetings.

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142.03 QUORUM

The Board of Appeals shall require a quorum of at least three (3) members at all of its meetings, and the concurring vote of three members shall be necessary to affect any order.

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142.04 APPEALS OF BOARD DECISIONS TO COMMON PLEAS

A decision of the Board of Appeals may only be appealed to the Morrow County Court of Common Pleas. Such appeal must be filed with the Clerk of Courts not later than thirty (30) calendar days after the days after the decision of the Board is delivered to the applicant(s).

## CHAPTER 144 – MUNICIPAL RECORDS COMMISSION

A municipal records commission is hereby established to provide rules for retention and disposal of records of the municipal corporation and to review applications for one-time records disposal and schedules of records retention and disposition submitted by municipal offices (Ohio Revised Code §149.39). The Records Commission shall include the following members:

- (A) Mayor or appointee (chair),
- (B) Fiscal Clerk,
- (C) Village Solicitor, and
- (D) A resident appointed by the Mayor.

## CHAPTER 146 – BOARD OF PUBLIC AFFAIRS

Whenever the village is involved with a public utility, the Village Council must establish a Board of Public Affairs made up of three (3) residents. The first members are appointed by the mayor, subject to Village Council's approval, until their successors can be elected. The members shall elect a president and a clerk, unless the clerk of the village is designated. The clerk is not a board member. If a board member moves from the village, the member can no longer continue the term of office and, therefore, must resign. (Ohio Revised Code §735.28) The Board of Public Affairs has the powers and duties relating to village utility services as does the Village Administrator, discussed above. In addition, it may set rates for village utilities, except the sewage system, for which rates are established by the Village Council. The Board of Public Affairs otherwise manages the village's sewer system. As a general rule, the Village Council makes major policy decisions regarding village utilities, and must authorize large expenditures, while the board manages the operation of the utilities. (Ohio Revised Code §735.29 and Ohio Revised Code §729.49 to §729.52)

## CHAPTER 151 – POLICE DEPARTMENT

Each village is required to have a marshal, designated "chief of police", appointed by the mayor with Village Council approval, to serve until removal from office. The marshal must pass a physical examination, which must be reported to the Ohio police and fire pension fund prior to appointment. The Village Council may provide for deputies to be appointed by the mayor with Village Council approval, also subject to a physical examination. An auxiliary police unit may be established, appointed and regulated by the mayor. The marshal and deputies must serve a six month probationary period before their appointments become final. The marshal need not be a resident of the village at the time of his or her appointment but must become a village resident within six months unless Village Council waives the residency requirement. (Ohio Revised Code §737.15, §737.16, §737.161, and §737.17) The Village Council has delegated the chief of police's authority to the Morrow County Sherriff.

## CHAPTER 153 – FIRE DEPARTMENT

The Village Council may establish a fire department, which shall be headed by a fire chief, appointed by the mayor with Village Council approval, to serve until removed. Where there is no fire department, a fire prevention officer shall be appointed. No person shall be appointed as a permanent full-time paid firefighter unless they have received a certificate issued under former Ohio Revised Code §3303.07 or Ohio Revised Code §4765.55(C)(2) evidencing satisfactory completion of a firefighter training program. Also, the person must pass the physical examination required by Ohio Revised Code §737.22(B)(3). The physical is filed with the Ohio Police and Fire Pension Fund Board prior to appointment. (Ohio Revised Code §737.21 to §737.27) The Village Council contracts fire service through the Big Walnut Joint Fire District.

## CHAPTER 181 – MOTOR VEHICLE LICENSE TAX

An annual license tax, at the rate of five dollars (\$5.00) per annum, on all motor vehicles the district of registration is hereby levied upon the operation of motor vehicles upon the public roads or highways, pursuant to Ohio Revised Code §4504.06.

## CHAPTER 185 – INCOME TAX

*The following was originally adopted by Village Council as Ordinance No. 2018 – 01, and 2024 – 01.*

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### 185.01 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, Chesterville hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.
- (B) The annual tax is levied at a rate of % One. The tax is levied at a uniform rate on all persons residing in or earning or receiving income in Chesterville. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 185.03 of this [Chapter/Ordinance] and other sections as they may apply.
- (C) The tax on income and the withholding tax established by this Ordinance 2018-01 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code §718. This ordinance is effective for tax years beginning on and after January 1, 2016. Municipal tax years beginning on or before December 31, 2015, are subject to the income tax ordinance and amendments thereto, and rules and regulations and amendments thereto, as the existed before January 1, 2016.

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### 185.02 DEFINITIONS.

- (A) Any term used in this chapter/ordinance that is not otherwise defined in this chapter/ordinance has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the Ohio Revised Code, unless a different meaning is clearly required. If a term used in this chapter/ordinance that is not otherwise defined in this chapter/ordinance is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Ohio Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the Ohio Revised Code.
- (B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.
- (C) As used in this chapter/ordinance:
  - (1) "Adjusted federal taxable income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under (C)(24)(e) of this division, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:
    - (a) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.
    - (b) Add an amount equal to five percent (5%) of intangible income deducted under division (C)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;
    - (c) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

- (d)
    - (i) Except as provided in (C)(1)(d)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;
    - (ii) Division (C)(1)(d)(i) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.
  - (e) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;
  - (f) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;
  - (g) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Ohio Revised Code §4313.02;
  - (h) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.
  - (i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (V)(3)(b) of Section 185.05.
  - (j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (V)(3)(b) of Section 185.05. If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(e) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction. Nothing in division (C)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.
- (2)
    - (a) "Assessment" means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 185.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.
    - (b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 185.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the

- taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this section.
- (3) "Audit" means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.
  - (4) "Board of Tax Review" or "Board of Review" or "Board of Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 185.21.
  - (5) "Calendar quarter" means the three-month period ending on the last day of March, June, September, or December.
  - (6) "Casino operator" and "casino facility" have the same meanings as in Ohio Revised Code §3772.01.
  - (7) "Certified mail," "express mail," "United States mail," "postal service," and similar terms include any delivery service authorized pursuant to Ohio Revised Code §5703.056.
  - (8) "Disregarded entity" means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.
  - (9) "Domicile" means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.
  - (10) "Employee" means an individual who is an employee for federal income tax purposes.
  - (11) "Employer" means a person that is an employer for federal income tax purposes.
  - (12) "Exempt income" means all of the following:
    - (a) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state.
    - (b) Intangible income.
    - (c) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C)(12)(c) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.
    - (d) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
    - (e) Compensation paid under Ohio Revised Code §3501.28 or Ohio Revised Code §3501.36 to a person serving as a precinct election official to the extent that such compensation does not exceed \$1,000 for the taxable year. Such compensation in excess of \$1,000 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.
    - (f) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;
    - (g) Alimony and child support received.
    - (h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.
    - (i) Income of a public utility when that public utility is subject to the tax levied under Ohio Revised Code §5727.24 or Ohio Revised Code §5727.30 of Division (C)(12)(i) of this section does not apply for purposes of Ohio Revised Code §5745.
    - (j) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and

- income of a decedent's estate during the period of administration except such income from the operation of a trade or business.
- (k) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.
  - (l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.
  - (m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.
  - (n) An S corporation shareholder's share of net profits of the S corporation, other than any part of the share of net profits that represents wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code.
  - (o) For tax years 2024 and after, the income of individuals under 18 years of age.
  - (p)
    - (i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 185.04 to the extent the qualifying wages are not subject to withholding for Chesterville under either of those divisions.
    - (ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.
    - (iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 185.04.
    - (iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:
      - For qualifying wages described in division (C)(2) of Section 185.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (C)(5) of Section 185.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;
      - The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.
  - (q)
    - (i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in Chesterville on not more than 20 days in a taxable year.
    - (ii) The exemption provided in division (C)(12)(q)(i) of this section does not apply under either of the following circumstances:
      - The individual's base of operation is located in the municipal corporation.
      - The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 185.04 (C).
    - (iii) Compensation to which division (C)(12)(q) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

- (iv) For purposes of division (C)(12)(q) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.
- (r) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to Ohio Revised Code §709.023 on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.
- (s) Income the taxation of which is prohibited by the constitution or laws of the United States. Any item of income that is exempt income of a pass-through entity under division (C) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.
- (13) "Form 2106" means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.
- (14) "Generic form" means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.
- (15) "Gross receipts" means the total revenue derived from sales, work done, or service rendered.
- (16) "Income" means the following:
- (a)
- (i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in (C)(24)(e) of this section.
- (ii) or the purposes of division (C)(16)(a)(i) of this section:
- Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (C)(16)(a)(iv) of this section;
  - The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.
- (iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division (C)(12)(n) or (C)(16)(e) of this section.
- (iv) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

- (b) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.
  - (c) For taxpayers that are not individuals, net profit of the taxpayer;
  - (d) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.
- (17) "Intangible income" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Ohio Revised Code §5701, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.
- (18) "Internal Revenue Code" has the same meaning as in Ohio Revised Code §5747.01.
- (19) "Limited liability company" means a limited liability company formed under Ohio Revised Code §1705 or under the laws of another state.
- (20) "Municipal corporation" includes a joint economic development district or joint economic development zone that levies an income tax under Ohio Revised Code §715.691, Ohio Revised Code §715.70, Ohio Revised Code §715.71, or Ohio Revised Code §715.74.
- (21)
- (a) "Municipal taxable income" means the following:
    - (i) For a person other than an individual, income Apportioned or sitused to Chesterville under Section 185.03, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for Chesterville.
    - (ii)
      - For an individual who is a resident of Chesterville, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.
      - For an individual who is a nonresident of Chesterville, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 185.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for Chesterville.
  - (b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but only to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

- (22) "Municipality" means the same as the [City/Village] of [municipality name]. If the terms are capitalized in the ordinance they are referring to [municipality name]. If not capitalized they refer to a municipal corporation other than [municipality name].
- (23) "Net operating loss" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.
- (24)
- (a) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (C)(24)(a) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(24)(c) of this section.
  - (b) "Net profit" for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (C)(24)(c) of this section.
  - (c)
    - (i) The amount of such operating loss shall be deducted from net profit to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five (5) consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.
    - (ii) No person shall use the deduction allowed by division (C)(24)(c) of this section to offset qualifying wages.
  - (d) For the purposes of this chapter/ordinance, and notwithstanding division (C)(24)(b) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.
  - (e) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by Chesterville, may elect to be treated as a C corporation for Chesterville, and shall not be treated as the net profit or income of any owner of the partnership. The election shall be made on the annual return for Chesterville. Chesterville will treat the publicly traded partnership as a C corporation if the election is so made.
- (25) "Nonresident" means an individual that is not a resident.
- (26) "Ohio Business Gateway" means the online computer network system, created under Ohio Revised Code §125.30, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.
- (27) "Other payer" means any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.
- (28) "Pass-through entity" means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.
- (29) "Pension" means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.
- (30) "Person" includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

- (31) "Postal service" means the United States postal service.
- (32) "Postmark date," "date of postmark," and similar terms include the date recorded and marked in the manner described in Ohio Revised Code §5703.056(B)(3).
- (33)
- (a) "Pre-2017 net operating loss carryforward" means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the Chesterville that was adopted by the Chesterville before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in such Chesterville in future taxable years.
- (b) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.
- (34) "Publicly traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.
- (35) "Qualifying wages" means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:
- (a) Deduct the following amounts:
- (i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.
- (ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.
- (iii) Intentionally left blank.
- (iv) Intentionally left blank.
- (v) Any amount included in wages that is exempt income.
- (b) Add the following amounts:
- (i) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.
- (ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option and the municipal corporation has not, by resolution or ordinance, exempted the amount from withholding and tax adopted before January 1, 2016. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income.
- (iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(iii) of this section applies only to employee contributions and employee deferrals.
- (iv) Any amount that is supplemental unemployment compensation benefits described in Section 3402(o)(2) of the Internal Revenue Code and not included in wages.
- (v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with Section 1402(a)(8) of the Internal Revenue Code.
- (vi) Any amount not included in wages if all of the following apply:
- For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;
  - For no preceding taxable year did the amount constitute wages as defined in Section 3121(a) of the Internal Revenue Code;

- For no succeeding taxable year will the amount constitute wages; and
- For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or Ohio Revised Code §718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) “Related entity” means any of the following:

- (a) An individual stockholder, or a member of the stockholder's family enumerated in Section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;
- (b) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;
- (c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent of the value of the corporation's outstanding stock;
- (d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

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

(38) “Resident” means an individual who is domiciled in the municipal corporation as determined under Section 185.03(E).

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

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

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

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

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

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

(45)

- (a) "Tax administrator" means the individual charged with direct responsibility for administration of an income tax levied by Chesterville in accordance with this chapter/ordinance. Tax Administrator does not include the state tax commissioner.
- (b) "Tax commissioner" means the tax commissioner appointed under section 121.03 of the Revised Code.
- (c) "Tax return preparer" means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15.
- (46) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.
- (47)
- (48)
- (a) "Taxpayer" means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter/ordinance. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this section, a disregarded entity.
- (b)
- (i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:
- The limited liability company's single member is also a limited liability company.
  - The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.
  - Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under Ohio Revised Code §718.01(L) as that section existed on December 31, 2004.
  - The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.
  - The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.
- (ii) For purposes of division (C)(48)(b)(i)(e) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least \$400,000.
- (49) "Taxpayers' rights and responsibilities" means the rights provided to taxpayers in Sections 9, 12, 13, 19(B), 20, 21, and Ohio Revised Code §5717.011 and Ohio Revised Code §5717.03, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Ohio Revised Code §718 and resolutions, ordinances, and rules and regulations adopted by Chesterville for the imposition and administration of a municipal income tax.
- (50) "Video lottery terminal" has the same meaning as in Ohio Revised Code §3770.21.
- (51) "Video lottery terminal sales agent" means a lottery sales agent licensed under Ohio Revised Code §3770 to conduct video lottery terminals on behalf of the state pursuant to Ohio Revised Code §3770.21.

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185.03 IMPOSITION OF TAX.

The income tax levied by Chesterville at a rate of 1% is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in Chesterville.

**Individuals.**

- (A) For residents of Chesterville, 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 185.02 (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 185.02 (C)(21). Exemptions which may apply are specified in Section 185.02 (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 Chesterville 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 Chesterville each year with respect to the nonqualified deferred compensation plan.
    - (d) "Refundable credit" means the amount of Chesterville income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.
  - (2) If, in addition to Chesterville, 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 Chesterville 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 Chesterville for all or part of a taxable year if the individual was domiciled in Chesterville on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in Chesterville 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 Chesterville for all or part of the taxable year.
  - (2) For the purpose of determining whether an individual is domiciled in Chesterville 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 Chesterville. For the purposes of this division, an individual has one "contact period" with Chesterville if the individual is away overnight from the individual's abode located outside of Chesterville and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in Chesterville.
  - (3) 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 Chesterville, unless the taxpayer is an individual who resides in Chesterville or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Ohio Revised Code §5745.
- (1) Except as otherwise provided in divisions (F)(2) and (G) of this section, net profit from a business or profession conducted both within and without the boundaries of Chesterville shall be considered as having a taxable situs in Chesterville 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 Chesterville 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 Chesterville 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 185.04 (C);

- (c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in Chesterville 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 Chesterville, the taxpayer may request, or the Tax Administrator of Chesterville 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) 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 185.12 (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 185.12 (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, and except as provided in division (G) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:
- (a) Gross receipts from the sale of tangible personal property shall be situated 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 Chesterville from a stock of goods located within Chesterville.
    - (ii) The property is delivered within Chesterville from a location outside Chesterville, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within Chesterville and the sales result from such solicitation or promotion.
  - (b) Gross receipts from the sale of services shall be situated to Chesterville to the extent that such services are performed in Chesterville.
  - (c) To the extent included in income, gross receipts from the sale of real property located in Chesterville shall be situated to Chesterville.
  - (d) To the extent included in income, gross receipts from rents and royalties from real property located in Chesterville shall be situated to Chesterville.
  - (e) Gross receipts from rents and royalties from tangible personal property shall be situated to Chesterville based upon the extent to which the tangible personal property is used in Chesterville.
- (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 Chesterville's tax only if the property generating the net profit is located in Chesterville or if the individual taxpayer that receives the net profit is a resident of Chesterville. Chesterville shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated 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 situated 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 Chesterville, 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 Chesterville 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 Chesterville shall report the individual's net profit from all real estate activity on the individual's annual tax return for Chesterville. 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 Chesterville'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.
- (G)
- (1) As used in this division:
    - (a) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:
      - (i) The taxpayer has assigned the individual to a qualifying reporting location.
      - (ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.
    - (b) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

- (c) "Reporting location" means either of the following:
  - (i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;
  - (ii) Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 185.04 of this [Chapter/Ordinance], on qualifying wages paid to an employee for the performance of personal services at that location.
- (d) "Qualifying reporting location" means one of the following:
  - (i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;
  - (ii) If no reporting location exists in this state for an employee or owner under division (G)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;
  - (iii) If no reporting location exists in this state for an employee or owner under division (G)(1)(d)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.
- (2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of division (F) of this section apply to such apportionment except as otherwise provided in this division. A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election. The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location. After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation. Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.
- (3) For the purpose of calculating the ratios described in division (F)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (G)(2):
  - (a) For the purpose of division (F)(1)(a) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.
  - (b) For the purpose of division (F)(1)(b) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.
  - (c) For the purpose of division (F)(1)(c) of this section, and notwithstanding division (F)(4) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

- (4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (F)(2) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.
- (5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 185.04 of this [Chapter/Ordinance].

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185.04          COLLECTION AT SOURCE.

**Withholding provisions.**

- (A) Each employer, agent of an employer, or other payer located or doing business in Chesterville shall withhold an income tax from the qualifying wages earned and/or received by each employee in Chesterville. Except for qualifying wages for which withholding is not required under Section 185.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 185.01 of this ordinance, of 1%. 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 Chesterville 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 Chesterville 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 Chesterville 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 Chesterville. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.
  - (3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and Chesterville as the return required of a non- resident employee whose sole income subject to the tax under this chapter/ordinance 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 Chesterville 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/ordinance 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 Chesterville 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 Chesterville 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 Chesterville 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 Chesterville during the preceding calendar year;
  - (b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;
  - (c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;
  - (d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;
  - (e) Other information as may be required by the Tax Administrator.
- (9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.
- (10) An employer is required to deduct and withhold Chesterville 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/ordinance, 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 Chesterville income tax on qualifying wages paid to an employee for the performance of personal services in Chesterville if the employee performed such services in Chesterville 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 Chesterville.
    - (ii) The employee performed services at one or more presumed worksite locations in Chesterville. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in Chesterville 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:
      - The nature of the services are such that it will require more than 20 days of the services to complete the services;
      - 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 Chesterville and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 185.04.
  - (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 Chesterville only if the employee spent more time performing services for or on behalf of the employer in Chesterville 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 Chesterville exceeds the 20-day threshold, the employer shall withhold and remit tax to Chesterville for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in Chesterville.
  - (b) An employer required to begin withholding tax for Chesterville under division (C)(4)(a) of this section may elect to withhold tax for Chesterville for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in Chesterville.
- (5) If an employer's fixed location is Chesterville and the employer qualifies as a small employer as defined in Section 185.02, 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 Chesterville, regardless of the number of days which the employee worked outside the corporate boundaries of Chesterville. To determine whether an employer qualifies as a small employer for a taxable year, 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 the Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 185.04.

- (A) An annual Chesterville income tax return shall be completed and filed by every taxpayer for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.
- (1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 185.04 of this Chapter/ordinance when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due Chesterville.
  - (2) Retirees having no Municipal Taxable Income for Chesterville income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the Chesterville, at which time the retiree shall be required to comply with all applicable provisions of this ordinance/chapter.
- (B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.
- (C) If an individual is unable to complete and file a return or notice required by Chesterville, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.
- (D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.
- (E) Chesterville shall permit spouses to file a joint return.
- (F)
- (1) Each return required to be filed under this division shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.
  - (2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return, and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.
  - (3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return. A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.
  - (4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by Chesterville to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.
- (G)

- (1)
    - (a) Except as otherwise provided in this chapter/ordinance, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Ohio Revised Code §5747.08. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to Chesterville. No remittance is required if the net amount due is ten dollars or less.
    - (b) Except as otherwise provided in this chapter/ordinance, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day (15th) of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the Chesterville. No remittance is required if the net amount due is ten dollars or less.
  - (2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of Chesterville's income tax return. The extended due date of Chesterville's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of Chesterville's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.
    - (a) A copy of the federal extension request shall be included with the filing of Chesterville's income tax return.
    - (b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's Chesterville income tax return. If the request is received by the Tax Administrator on or before the date the Chesterville income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.
  - (3) If the state tax commissioner extends for all taxpayers the date for filing state income tax returns under Ohio Revised Code §5747.08(G), a taxpayer shall automatically receive an extension for the filing of Chesterville's income tax return. The extended due date of Chesterville's income tax return shall be the same as the extended due date of the state income tax return.
  - (4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by Chesterville, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.
  - (5) If a taxpayer receives an extension for the filing of a municipal income tax return under division (G)(2), (3), or (4) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first. If a tax administrator violates division (G)(5) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to \$150. Division (G)(5) of this section does not apply to an extension received under division (G)(2) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (G)(2) of this section or failed to file for an extension under division (G)(2)(b) of this section.
  - (6) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.
- (H)
- (1) For taxable years beginning after 2015, Chesterville shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

- (2) Any taxpayer not required to remit tax to Chesterville for a taxable year pursuant to division (H)(1) of this section shall file with Chesterville an annual net profit return under division (F)(3) of this section, unless the provisions of division (H)(3) apply.
- (3) A person may notify the Tax Administrator that the person does not expect to be a taxpayer subject to Chesterville income tax ordinance for a taxable year if both the following apply:
  - (i) The person was required to file a tax return with Chesterville for the immediately preceding taxable year because the person performed services at a worksite location (as defined in Section 185.04(C)(1)(g)) within Chesterville.
  - (ii) The person no longer provides services in Chesterville and does not expect to be subject to Chesterville income tax for the taxable year.
- (b) The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within Chesterville. The affidavit shall also include the following statement: "The affiant has no plans to perform any services within Chesterville, make any sales in Chesterville, or otherwise become subject to the tax levied by Chesterville during the taxable year. If the affiant does become subject to the tax levied by Chesterville for the taxable year, the affiant agrees to be considered a taxpayer and to properly comply as a taxpayer with Chesterville income tax ordinance and rules and regulations." The person shall sign the affidavit under penalty of perjury.
- (c) If a person submits an affidavit described in division (H)(3)(b) the Tax Administrator shall not require the person to file and tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change.
- (d) Nothing in division (H)(3) of this section prohibits the Tax Administrator from performing an audit of the person.
- (I) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.
- (J) Taxes withheld for the Chesterville by an employer, the agent of an employer, or other payer as described in Section 185.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by Chesterville, unless the amounts withheld were not remitted to Chesterville and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.
- (K) Each return required by Chesterville to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.
- (L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by Chesterville, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by Chesterville or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter/ordinance and of Chesterville's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

**Filing via Ohio Business Gateway.**

- (M)
  - (1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file Chesterville's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

- (2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.
- (3) Nothing in this section affects the due dates for filing employer withholding tax returns.

**Extension for service in or for the armed forces.**

(N) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the president of the United States or an act of the congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of Chesterville for both an extension of time for filing of the return and an extension of time for payment of taxes required by Chesterville during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(O)

- (1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate.
- (2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the Chesterville before the 181st day after the applicant's active duty or service terminates.
- (3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)

- (1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.
- (2)
  - (a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by Chesterville in accordance with this chapter/ordinance. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.
  - (b) Taxes whose payment is extended in accordance with division (P)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

- (Q) For each taxable year to which division (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

**Consolidated municipal income tax return.**

- (R) As used in this section:

- (1) "Affiliated group of corporations" means an affiliated group as defined in Section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.
- (2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.
- (3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (R)(1) of this section.
- (4) "Incumbent local exchange carrier" has the same meaning as in Ohio Revised Code §4927.01.
- (5) "Local exchange telephone service" has the same meaning as in Ohio Revised Code §5727.01.

- (S)

- (1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to Chesterville's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.
  - (2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.
  - (3) An election made under division (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.
  - (4) When a taxpayer makes the election allowed under section 718.80 of the Revised Code, a valid election made by a taxpayer under division (S)(1) or (2) of this section is binding upon the tax commissioner for the remainder of the five-year period.
  - (5) When an election made under section 718.80 of the Revised Code is terminated, a valid election made under section 718.86 of the Revised Code is binding upon the tax administrator for the remainder of the five-year period.
- (T) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated Chesterville income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to Chesterville. A taxpayer that is required to file a consolidated Chesterville income tax

return for a taxable year shall file a consolidated Chesterville income tax return for all subsequent taxable years, unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

- (U) A taxpayer shall prepare a consolidated Chesterville income tax return in the same manner as is required under the United States department of treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.
- (V)
- (1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 185.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.
  - (2) No corporation filing a consolidated Chesterville income tax return shall make any adjustment otherwise required under Section 185.02 (C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.
  - (3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated Chesterville income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:
    - (a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 185.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Chesterville. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.
    - (b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 185.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Chesterville. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.
  - (4) If the net profit or loss of a pass-through entity having less than eighty percent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:
    - (a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 185.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Chesterville;
    - (b) The pass-through entity shall be subject to Chesterville income taxation as a separate taxpayer in accordance with this chapter/ordinance on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.
- (W) Corporations filing a consolidated Chesterville income tax return shall make the computations required under divisions (R) through (Y) of Section 185.05 by substituting "consolidated federal taxable income attributable

to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

- (X) Each corporation filing a consolidated Chesterville income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by Chesterville in accordance with this chapter/ordinance on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.
- (Y) Corporations and their affiliates that made an election or entered into an agreement with Chesterville before January 1, 2016, to file a consolidated or combined tax return with Chesterville may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

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185.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

- (A) No credit is provided to residents for tax paid to other municipalities.

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185.07 ESTIMATED TAXES.

- (A) As used in this section:
  - (1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for Chesterville's income tax for the current taxable year.
  - (2) "Tax liability" means the total taxes due to Chesterville for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.
- (B)
  - (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least \$200. For the purposes of this section:
    - (a) Taxes withheld for Chesterville from qualifying wages shall be considered as paid to the Chesterville in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.
    - (b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.
  - (2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.
  - (3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 185.05 or on or before the fifteenth (15th) day of the fourth month after the taxpayer becomes subject to tax for the first time.
  - (4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.
  - (5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.
- (C)

- (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to Chesterville, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:
  - (a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half percent (22.5%) of the tax liability for the taxable year;
  - (b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five percent (45%) of the tax liability for the taxable year;
  - (c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half percent (67.5%) of the tax liability for the taxable year;
  - (d) For an individual, on or before the fifteenth (15th) day of the first month of the following taxable year, ninety percent (90%) of the tax liability for the taxable year. For a person other than an individual, on or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.
- (2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.
- (3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 185.05.

(D)

- (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 185.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:
  - (a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;
  - (b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;
  - (c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;
  - (d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.
- (2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

- (1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.
- (2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with Chesterville under Section 185.05 for that year.
- (3) The taxpayer is an individual who resides in Chesterville but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

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185.08            ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter/ordinance. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

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185.09            REQUESTS FOR REFUNDS.

- (A) As used in this section, "withholding tax" has the same meaning as in Section 185.18.
- (B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by Chesterville:
- (1) Overpayments of ten dollars or more;
  - (2) Amounts paid erroneously if the refund requested is ten dollars or more.
- (C)
- (1) Except as otherwise provided in this chapter/ordinance, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.
  - (2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount for payment. Except as provided in division (C)(3) of this section, the Tax Administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.
  - (3) If the Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 185.21.
- (D) A request for a refund that is received after the last day for filing specified in division (C) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:
- (1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.
  - (2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.
  - (3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.
- (E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 185.18 (A)(4).

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185.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

- (A) Income tax that has been deposited with Chesterville, but should have been deposited with another municipality, is allowable by Chesterville as a refund but is subject to the three-year limitation on refunds.
- (B) Income tax that was deposited with another municipality but should have been deposited with Chesterville is subject to recovery by Chesterville. If Chesterville's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, Chesterville shall allow a nonrefundable credit against the tax or withholding Chesterville claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.
- (C) If Chesterville's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using Chesterville's tax rate. However, if Chesterville's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to Chesterville, along with any penalty and interest that accrued during the period of nonpayment.
- (D) Nothing in this section permits any credit carryforward.

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185.11 AMENDED RETURNS.

- (A)
  - (1) If a taxpayer's tax liability shown on the annual tax return for Chesterville changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with Chesterville. The amended return shall be filed on a form required by the Tax Administrator.
  - (2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.
- (B)
  - (1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:
    - (i) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,
    - (ii) if the applicable statute of limitations for civil actions or prosecutions under Section 185.12 has not expired for a previously filed return.
  - (2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the two amounts.
- (C)
  - (1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) of this section for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by Chesterville. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 185.09.
  - (2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be

reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

- (D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's Chesterville's tax liability, that taxpayer shall make and file an amended Chesterville return showing income subject to Chesterville income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional Chesterville income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars.

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185.12            LIMITATIONS.

(A)

(1)

(a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

- (i) Three years after the tax was due or the return was filed, whichever is later; or
- (ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

- (a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 185.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.
- (b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the Board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 185.09.

(D)

(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by Chesterville does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 185.09, with interest on that amount as provided by division (E) of Section 185.09.

(E) No civil action to recover Chesterville income tax or related penalties or interest shall be brought during either of the following time periods:

- (1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;
- (2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

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185.13            AUDITS.

- (A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.
- (B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.
- (C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer. A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner. This division does not authorize the practice of law by a person who is not an attorney.
- (D) A taxpayer may record, electronically or otherwise, the audit examination.
- (E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.
- (F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest.

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185.14            SERVICE OF ASSESSMENT.

- (A) As used in this section:
  - (1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Ohio Revised Code §5703.056.
  - (2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Ohio Revised Code §5703.056 is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.
- (B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Ohio Revised Code §5703.056. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.
- (C)
  - (1)

- (a) If certified mail is returned because of an undeliverable address, the Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Ohio Revised Code §5703.056. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.
  - (b) Once the Tax Administrator or other Chesterville official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.
- (2) If mailing of an assessment by the Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement: "This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date." Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served. If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.
- (D)
- (1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.
  - (2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other Chesterville official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.
- (E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by personal service.
- (F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.
- (G) Additional regulations as detailed in the Rules and Regulations shall apply.

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185.15 ADMINISTRATION OF CLAIMS.

- (A) As used in this section, "claim" means a claim for an amount payable to Chesterville that arises pursuant to Chesterville's income tax imposed in accordance with this chapter/ordinance.
- (B) Nothing in this chapter/ordinance prohibits the Tax Administrator from doing either of the following if such action is in the best interests of Chesterville:
  - (1) Compromise a claim;
  - (2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.
- (C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.
- (D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.
- (E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

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185.16 TAX INFORMATION CONFIDENTIAL.

- (A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter/ordinance is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of Chesterville as authorized by this chapter/ordinance. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter/ordinance and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.
- (B) This section does not prohibit Chesterville from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

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185.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by Chesterville's ordinance or state law to be filed with the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud Chesterville or the Tax Administrator.

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185.18 INTEREST AND PENALTIES.

- (A) As used in this section:
  - (1) "Applicable law" means this chapter/ordinance, the resolutions, ordinances, codes, directives, instructions, and rules adopted by Chesterville provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of Chesterville.
  - (2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.

- (3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by Chesterville pursuant to applicable law, including at any time before January 1, 2016.
  - (4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.
  - (5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or Chesterville by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.
  - (6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.
  - (7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.
  - (8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.
  - (9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.
- (B)
- (1) This section applies to the following:
    - (a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;
    - (b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to Chesterville on or after January 1, 2016.
  - (2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of Chesterville to which the return is to be filed or the payment is to be made.
- (C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fails, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the Chesterville any return required to be filed, the following penalties and interest shall apply:
- (1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.
  - (2)
    - (a) With respect to unpaid income tax and unpaid estimated income tax, Chesterville may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.
    - (b) With respect to any unpaid withholding tax, Chesterville may impose a penalty not exceeding fifty percent (50%) of the amount not timely paid.
  - (3)
    - (a) For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, Chesterville may impose a penalty of \$25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed \$150 for each failure.
    - (b) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns Chesterville may impose a penalty not exceeding \$25 for each failure to timely file each

- return, regardless of the liability shown thereon, except that Chesterville shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.
- (D) Nothing in this section requires Chesterville to refund or credit any penalty, amount of interest, charges, or additional fees that Chesterville has properly imposed or collected before January 1, 2016.
  - (E) Nothing in this section limits the authority of Chesterville to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.
  - (F) By the 31st day of October of each year Chesterville shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.
  - (G) Chesterville may impose on the taxpayer, employer, any agent of the employer, or any other payer Chesterville's post-judgment collection costs and fees, including attorney's fees.

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185.19            AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

**Authority.**

- (A) Nothing in this chapter/ordinance shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the Ohio Revised Code:
  - (1)
    - (a) Exercise all powers whatsoever of an query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.
    - (b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under Chesterville's income tax ordinance;
  - (2) Appoint agents and prescribe their powers and duties;
  - (3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;
  - (4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter/ordinance;
  - (5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;
  - (6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 185.03;
  - (7)
    - (a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.
    - (b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation,

- or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;
- (8) Destroy any or all returns or other tax documents in the manner authorized by law;
  - (9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 185.04.

**Verification of accuracy of returns and determination of liability.**

(B)

- (1) The Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter/ordinance for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter/ordinance. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.
- (2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter/ordinance shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by Chesterville or for the withholding of such tax.
- (3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.
- (4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

**Identification information.**

(C)

- (1) Nothing in this chapter/ordinance prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.
- (2)
  - (a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this chapter/ordinance prohibits the Tax Administrator from imposing a penalty upon the person to whom

the request was directed pursuant to Section 185.18, in addition to any applicable penalty described in Section 185.99.

- (b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 185.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter/ordinance prohibits the Tax Administrator from imposing a penalty pursuant to Section 185.18.
- (c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 185.99 for a violation of Section 185.17 and any other penalties that may be imposed by the Tax Administrator by law.

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185.20            REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

- (A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.
- (B) The taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.
- (C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.
- (D) The Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.
- (E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.
- (F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

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185.21            BOARD OF TAX REVIEW.

- (A)
  - (1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of Chesterville, but such appointees may not be employees, elected officials, or contractors with Chesterville at any time during their term or in the five years (which applies only to these two appointments) immediately preceding the date of appointment. One member shall be appointed by the [position name of the official] of Chesterville. This member may be an employee of Chesterville, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.
  - (2) The term for members of the Board of Tax Review Chesterville shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the [position name of the official] of Chesterville shall serve at the discretion of the administrative official.
  - (3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.
  - (4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

- (5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.
- (6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.
- (B) Whenever the Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.
- (C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.
- (D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.
- (E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Ohio Revised Code §5717.011.
- (F) The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Ohio Revised Code §149.43. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Ohio Revised Code §121.22.

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185.22            AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this chapter/ordinance prohibits the legislative authority of Chesterville, or the Tax Administrator pursuant to authority granted to the Tax Administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by Chesterville in accordance with this chapter/ordinance. Such rules shall not conflict with or be inconsistent with any provision of this chapter/ordinance. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this section shall be published and posted on the internet.

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185.23            RENTAL AND LEASED PROPERTY.

- (A) All property owners of real property located in the Chesterville, who rent or otherwise lease the same, or any part thereof, to any person for residential dwelling purposes, including apartments, rooms and other rental accommodations, during any calendar year, or part thereof, commencing with the effective date of this section,

shall file with the Tax Administrator on or before the January 31 first following such calendar year a written report disclosing the name, address and also telephone number, if available, of each tenant known to have occupied on December 31 during such calendar year such apartment, room or other residential dwelling rental property.

- (B) The Tax Administrator may order the appearance before him, or his duly authorized agent, of any person whom he believes to have any knowledge of the name, address and telephone number of any tenant of residential rental real property in the Chesterville. The Tax Administrator, or his duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of residential real property located in the Chesterville. The Tax Administrator, or his duly authorized agent, may compel the production of papers and records and the attendance of all personal before him, whether as parties or witnesses, whenever he believes such person has knowledge of the name, address and telephone number of any tenant of residential real property in the Chesterville.
- (C) Any property owner or person that violates one or more of the following shall be subject to Section 185.99 of this chapter/ordinance:
  - (1) Fails, refuses or neglects to timely file a written report required by subsection (a) hereof; or
  - (2) Makes an incomplete or intentionally false written report required by subsection (a) hereof; or
  - (3) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or
  - (4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

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185.24 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Chesterville's Council to impose the tax herein provided for. Any sentence, clause, section or part of this chapter/ordinance or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter/ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter/ordinance. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

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185.25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

- (A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 185.12 and Section 185.99 hereof.
- (B) Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 185.05 and Section 185.04 of this ordinance as though the same were continuing.

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185.26 ADOPTION OF RITA RULES AND REGULATIONS.

The Chesterville hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the Chesterville's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the Chesterville Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the Chesterville and

RITA ceases, Section 185.26 will supersede all other provisions within Ordinance 2018-01 regarding promulgation of rules and regulations by the Tax Administrator.

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185.27 ELECTION TO BE SUBJECT TO OHIO REVISED CODE 718.80 TO 718.95.

- (A) Chesterville hereby adopts and incorporates herein by reference Ohio Revised Code §718.80 to §718.95 for tax years beginning on or after January 1, 2018.
- (B) A taxpayer, as defined in division (C) of this section, may elect to be subject to Ohio Revised Code §718.80 to §718.95 in lieu of, the provisions of this Chapter/Ordinance.
- (C) “Taxpayer” has the same meaning as in Ohio Revised Code §718.01, except that “taxpayer” does not include natural persons or entities subject to the tax imposed under Ohio Revised Code §5745. “Taxpayer” may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

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185.99 VIOLATIONS; PENALTIES.

- (A) Whoever violates Section 185.17, division (A) of Section 185.16, or Section 185.04 by failing to remit Chesterville income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than \$1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of Chesterville, the individual is subject to discharge from employment or dismissal from office.
- (B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 185.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than \$5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of Chesterville, the individual is subject to discharge from employment or dismissal from office.
- (C) Each instance of access or disclosure in violation of division (A) of Section 185.16 constitutes a separate offense.
- (D) If not otherwise specified herein, no person shall:
  - (1) Fail, neglect or refuse to make any return or declaration required by this ordinance;
  - (2) File any incomplete or false return;
  - (3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter/ordinance;
  - (4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;
  - (5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;
  - (6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;
  - (7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;
  - (8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;
  - (9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter/ordinance.
- (E) Any person who violates any of the provisions in Section 185.99 (D) shall be subject to the penalties provided for in Section 185.99 (A) of this chapter/ordinance.

## CHAPTER 189 – LODGING TAX

No transient lodging tax is currently levied by the village council (Ohio Revised Code §5739.02, Ohio Revised Code §5739.024).

**TITLE THREE - - TRAFFIC**

Reserved

**TITLE FIVE - - GENERAL OFFENSES**

Reserved

**TITLE NINE - - STREETS, UTILITIES AND PUBLIC SERVICES**

**CHAPTER 901 - - STREETS**

Reserved

**CHAPTER 925 - - UTILITIES**

Reserved

**CHAPTER 950 - - PUBLIC SERVICES**

Reserved

## TITLE ELEVEN - - SUBDIVISION REGULATIONS

The following cross-references are used within this title:

- Plat and subdivision defined and authority to adapt subdivision regulations – see Ohio Revised Code §711.101
- Violation of regulations – see Ohio Revised Code §711.102
- Vacating plats – see Ohio Revised Code §711.17
- Revision of plats – see Ohio Revised Code §711.28

## CHAPTER 1101 - - PURPOSE

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### 1101.01 PURPOSE STATEMENT.

The purpose of the Subdivision Regulations (Title 11) is to establish design principles and standards which a subdivider shall be required to follow in the layout of a subdivision. The principles and standards provided in this chapter shall be carried out in compliance with these regulations, other regulations of the State and specifications for each of the various improvements that may be required by the Planning and Zoning Commission.

## CHAPTER 1102 - - DEFINITIONS

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### 1102.01 GENERAL DEFINITIONS.

As used herein, the word “shall” is mandatory and not directory, and the word “used” shall be deemed to include “designed, intended or arranged to be used.” Additionally, the definition of terms used shall be taken from the most recent publication of Merriam-Webster Dictionary, unless listed in Section 1102.02.

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### 1102.01 SPECIFIC DEFINITIONS.

- (A) **Alley.** “Alley” means a quantity of land dedicated to public use to provide a secondary means of access to the back or side of properties otherwise abutting a street.
- (B) **Block.** “Block” means a subdivided property surrounded by, but not separated by, one or more of the following barriers: streets, unsubdivided acreage, rivers or streams, or by any other physical features which prevent continuity of development.
- (C) **Dwelling Unit.** “Dwelling unit” means a building or portion thereof, designed for occupancy for residential purposes and having cooking and sanitary facilities.
  - (1) Dwelling Unit, One Family: Is a building designed exclusively for and occupied by one (1) family.
  - (2) Dwelling Unit, Two Family: Is a building designed exclusively for or converted for occupancy by two (2) families living independently of each other.
  - (3) Dwelling Unit, Multiple Family: Is a building or portion thereof designed exclusively for or converted for occupancy by three (3) or more families living independently of each other.
- (D) **Easement.** “Easement” means a quantity of land set aside or over which a liberty, or privilege or advantage is granted by the subdivider to the public, a corporation, association, or some person for specific purposes, and shall be designated a “public” or “private” easement depending on the nature of the user.
- (E) **Improvements.** “Improvements” means grading, street surfacing, curb and gutter, sidewalks, utilities and other additions to the natural state of the land which increases its value, utility, or habitability.
- (F) **Location Map.** “Location map” means a drawing located on the subdivision plat which sets forth the location and orientation of the proposed subdivision in relationship to other nearby developments and landmarks in Chesterville.
- (G) **Lot.** “Lots” means a division of land separated or intended to be separated from other divisions of land by description on a recorded subdivision plat, recorded survey map, or by metes and bounds for the purpose of sale, lease or separate use.
  - (1) Corner Lot: A lot at the point of intersection of and abutting on two (2) or more intersection streets.
- (H) **Lot Area.** “Lot area” means the total square foot of land area within lot lines of a lot.
- (I) **Lot Depth.** “Lot depth” means the horizontal distance between the street right-of-way line and the rear lot line.
- (J) **Lot Lines.** “Lot lines” means the lines defining the boundaries of a lot.
- (K) **Minimum Building Setback Line.** “Minimum Building setback line” means a line between the front and rear lot lines and parallel to the street right-of-way line and at such distance from the street right-of-way line as required by the minimum front yard depth for the lots served with or without centralized sewer facilities.
- (L) **Monument.** “Monument” means a permanent concrete or iron marker used to accurately define all lines of the plat of a subdivision, including all lot corners, boundary line corners and points of change in street alignment.
- (M) **Preliminary Plan.** “Preliminary plan” means a map indicating the proposed layout of the subdivision in sufficient detail and which, if approved, permits proceeding with the preparation of a subdivision plat.
- (N) **Right-of-Way.** “Right-of-way” means a strip of land taken or dedicated for use as a public way.

- (O) **Street.** “Street” means right-of-way designated for public use, which provides vehicular and pedestrian access to adjacent properties whether designated as a street, highway, thoroughfare, parkway, road, avenue, lane, or however otherwise designated. For the purpose of this regulation, streets shall be classified as follows:
- (1) Arterial Street: Is a street which is intended to carry heavy loads and move large volumes of traffic from one part of area to another.
  - (2) Cul-de-sac: Is a street having one (1) outlet open to vehicular traffic and the other end permanently terminated by a vehicular turn-around.
  - (3) Dead End Street: Is a street temporarily having only one (1) outlet open to vehicular traffic and not provided a vehicular turn-around.
  - (4) Local Street: Is a street intended primarily to provide access to abutting property owners.
  - (5) Half-Street: Is a right-of-way dedicated for a new street by a subdivider along such subdividers perimeter property line equal to only one-half (1/2) of the total right-of-way width required by this code. Dedication of a half-street presumes future dedication of a corresponding amount of right-of-way from adjoining land in order to provide the total right-of-way required for a proposed street. The dedication of additional right-of-way along an existing street is not considered a half-street.
- (P) **Subdivider.** “Subdivider” means any individual, firm, association, corporation, trust or any legal entity, commencing proceedings under these regulations to subdivide land in Chesterville.
- (Q) **Subdivision, Major.** “Major Subdivision” means the division of any parcel of land shown as a unit or as contiguous units on the last preceding tax roll, into six (6) or more parcels, sites, or lots, whether immediate or future or transfer of ownership.
- (R) **Subdivision, Minor.** “Minor Subdivision” means a division of a parcel of land along an existing public dedicated street not involving the opening, widening or extension of any street or road and involving no more than five (5) lots after the original tract has been completely subdivided, or the improvement of one or more parcels of land for residential, commercial or industrial structures involving the division or allocation of land for the opening, widening or extension of any street or streets, except private streets, serving industrial structures, the division or allocation of land as open spaces for common use by owners, occupants or lease holders or as easements for the extension and maintenance of public sewer, water, storm drainage or other facilities.

## CHAPTER 1103 - - SPECIAL CONSIDERATIONS IN SUBDIVISION REVIEW

### 1103.01 CONNECTIVITY.

Major and minor subdivisions shall provide for the connectivity of neighborhoods, current and future. The Planning and Zoning Commission shall review all requests and ensure that they do not prohibit desired and necessary street and sidewalk connections between properties. If the Planning and Zoning Commission has identified by plan a proposed street or sidewalk connection across a property, the Zoning Inspector shall deny any minor subdivision request that does not provide for the connection. The applicant may seek a review of any denied Minor Subdivision application based on connectivity plans from the Planning and Zoning Commission where they may be able to negotiate connectivity.

### 1103.02 UTILITY FEASIBILITY.

Major and minor subdivisions shall have direct access to every lot with public water and sewer services. If such services must be extended to get access, the approved design of such utility services shall be submitted with the application and the lack of approval by Morrow County for sewer service plans or Del-Co Water Company for water service plans shall cause the Zoning Inspector to deny the subdivision application.

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1103.03 TOPOGRAPHIC CONDITIONS.

Major and minor subdivisions shall be planned to take advantage of the topographic conditions of the land in order to economize in the construction of public facilities and services, to reduce the amount of grading and to minimize the destruction of trees, lakes, watercourses and topsoil.

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1103.04 PUBLIC SAFETY.

Major and minor subdivisions shall be approved by the Big Walnut Joint Fire District prior to Zoning Inspector and/or Planning and Zoning Commission approval of such. This approval may come with necessary improvements to streets and placement of necessary fire hydrants at the applicant's expense to ensure public safety for future lot owners.

## CHAPTER 1104 - - IMPROVEMENTS REQUIRED

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### 1104.01 IMPROVEMENT PLANS.

Major and minor subdivisions that require public improvements, must have civil engineering plans prepared prior to final plat approval, indicating detailed plans for proposed streets, sidewalks, utility services, stormwater improvements, proposed grading and any other improvements required by these codified ordinances.

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### 1104.02 IMPROVEMENTS REQUIRED PRIOR TO PLATTING.

No owner or agent of such owner of any land located within a subdivision shall transfer or sell any land by reference to, exhibition of, or use of, a plat of the subdivision before such plat has been approved and recorded in the manner prescribed in these regulations. The description of such lot or parcel by metes and bounds in the instrument of transfer or other documents used in the process of selling or transferring shall not exempt the transaction from the application of these regulations.

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1105.01 REVISION OF PLAT AFTER APPROVAL.

No changes, measures, modifications or revisions shall be made to any plat of a subdivision after approval has been given and an endorsement has been made, in writing, on the plat, unless the plat is first resubmitted and the changes are approved by those public bodies with authority to review such, including all local officials or public agencies whose office previously approved the plat.

Where the Planning and Zoning Commission determines it appropriate, the current owners of all or a portion on the owners of the subdivision may be required to sign the revised plat before it may be recorded.

## CHAPTER 1106 - - MINOR SUBDIVISIONS

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### 1106.01 PROCESS.

Minor subdivisions shall be administratively reviewed by the Zoning Inspector. If the proposal is found to be compliant with the standards of Title 11 and Title 12 the Zoning Inspector shall approve each of the legal descriptions for such within ten (10) calendar days, excluding holidays. Any deviations from the standards herein may only be approved by the Zoning Inspector only after approval of such variances from the Board of Appeals. Submittals for minor subdivisions must include a legal description for each parcel being created, with a survey exhibit depicting the planned parcel layout. Any applications for minor subdivisions generating parcels of five (5) or less acres, or reducing the size of any building site under five (5) acres must include a site plan with a location map, accurate depiction of current and proposed property lines, minimum setback lines, all existing and proposed utilities and probable building pad locations to be evaluated for compliance.

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### 1106.02 STANDARDS FOR APPROVAL.

Lots in minor subdivisions shall be designed in conformity with Zoning Code (Title 12) and Section 1107.06.

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### 1106.03 STORM SEWERS.

Storm sewers in minor subdivisions shall be designed as follows:

- (A) If the minor subdivision is in an area where a public storm water system is not available, the subdivider shall do such grading and provide such drainage structures as may be required by the Zoning Inspector.
- (B) Where a storm drainage system is reasonably accessible, as determined by the Zoning Inspector, the subdivider shall extend and connect the subdivision's storm sewers with such storm drainage system and shall do such grading and provide such drainage structures as may be required by the Zoning Inspector.
- (C) All downspouts must empty into approved storm sewers.

## 1107.01 PROCESS.

Major subdivisions shall be subject to the following procedures.

- (A) Pre-application. Prior to the filing for approval of the preliminary plan, the subdivider shall submit to the Planning and Zoning Commission a sketch plan for review and discussion at a pre-application conference. The purpose of the conference shall be to present plans and data concerning the proposed subdivision, to review applicable regulations and procedures, and to obtain other information which may be useful in preparing the required plan(s) and plat(s). Submission of a sketch plan shall not constitute formal filing of either a preliminary plan or final plat.
- (B) Preliminary plan. Every subdivider desiring to create a major subdivision as defined by this ordinance shall prepare and submit a preliminary plan. The following process shall apply to the submittal, review, and approval of preliminary plan:
- (1) Submittal. The subdivider shall prepare and submit to the Zoning Inspector ten (10) copies of a preliminary plan, including all information required for a preliminary plan by the provisions of this ordinance. The plan shall be reviewed by the Planning and Zoning Commission at a public meeting within thirty (30) days of submittal.
  - (2) Review. The preliminary plan shall be distributed to appropriate Village officials for review for compliance with all applicable requirements. The results of such reviews shall be made available to the Planning and Zoning Commission and to the subdivider.
    - (a) Planning and Zoning Commission Review and Action. The Planning and Zoning Commission shall review the preliminary plan and related materials and shall take action within thirty (30) days after the regularly scheduled meeting at which the preliminary plan is first reviewed unless such time is extended by agreement with the subdivider or his agent. One or more technical review meetings may be scheduled at the discretion of the chairperson of the Planning and Zoning Commission, which shall include all agencies responsible to approve construction plans and or the final plat. Such technical review meeting must be advertised as a public meeting, if it includes the majority of the Planning and Zoning Commission or other public body. The reviewers may make independent recommendations to the Planning and Commission, who may approve the plan as submitted or modified, or conditionally approve the plat and stipulate the conditions of such approval, or disapprove the plan and express the reasons therefore after the public hearing. The action of the Commission shall be noted on two (2) copies of the preliminary plan. One copy shall be returned to the subdivider and the other shall be forwarded to the Village Council to be retained.
    - (b) Effect of Approval. Approval of a preliminary plan shall not constitute approval of the final plat, but shall be deemed an expression of approval of the layout as a guide to preparation of the final plat. Preliminary plan approval shall be effective for two (2) calendar years. The Planning and Zoning Commission may grant extensions of the preliminary plan approval of up to one (1) calendar year.
  - (3) Contents. The preliminary plan shall include, as applicable, the following:
    - (a) A vicinity map(s) drawn at a scale describing the vicinity of the property proposed to be subdivided and including:
      - (i) the boundary lines of adjoining properties within an area bounded by the nearest arterial or collector streets or other natural boundaries;
      - (ii) The current use of site and of adjoining land; the current zoning districts of adjoining land;
      - (iii) The ownership of site and of adjoining land; and the alignments of existing streets.
    - (b) Boundaries of the proposed subdivision, including the total acreage within the proposed subdivision by legal description.

- (c) Name and address of the subdivider, the name of the individual(s) who prepared the preliminary plan, with date of publication.
  - (d) Proposed name of the subdivision, which shall not duplicate, be the same in spelling, or alike in pronunciation with any other recorded subdivision in Morrow County.
  - (e) The plan shall include a north arrow on each sheet and be drawn at a scale not smaller than one inch to fifty feet (1"=50'), unless otherwise allowed by the Planning and Zoning Commission.
  - (f) Preliminary delineation of the phases of the subdivision, that is, the parts of the subdivision proposed to be presented for one or more final plat approvals, their sequence and scheduling.
  - (g) Locations of or reference to locations of existing monuments or survey markers used in preparation of the survey and the grade elevation of each monument and marker.
  - (h) Topographic data including existing and proposed significant features including wetlands as defined by the standards of the U.S. Army Corps of Engineers and the Ohio Environmental Protection Agency.
  - (i) Layout, numbers and typical dimensions of lots to the nearest foot for each existing and proposed lot.
  - (j) Minimum building setback lines, per the applicable zoning standards of Title 12, indicating dimensions of each.
  - (k) Identification of lots or easements intended to be reserved for public uses or to be reserved by covenant for residents inhabiting the subdivision.
  - (l) Locations, widths and names of all existing or previously platted streets or other rights-of-way, showing types of improvement, if any, railroad and utility rights-of-way and easements, parks and other public open spaces, existing permanent buildings and structures, and existing lot, section, tract, and corporate lines within the proposed subdivision and to a distance of 200 feet beyond the proposed subdivision.
  - (m) Locations of proposed streets, alleys, pedestrian ways, and utility easements, indicating proposed dimensions and names.
  - (n) Locations and sizes of existing sanitary and storm sewers, water mains, gas lines, electric lines, culverts, aboveground drainage facilities, other underground and aboveground facilities within the proposed subdivision and to a distance of 200 feet beyond the subdivision, also indicating such data as grades, invert elevations and locations of catch basins, manholes and hydrants.
  - (o) Preliminary layout for proposed systems and connections to existing water and sanitary sewer systems and for the collection and discharge of surface water drainage, including the locations and sizes of proposed facilities.
  - (p) Locations of any known impediments to development of the subdivision.
- (C) Pre-construction Procedures. After receiving notice of the approval of the preliminary plan and prior to the filing of the final plat, the subdivider shall present to the Village Engineer typical sections and complete profiles of streets and other related improvements to be constructed in the proposed subdivision prepared by a registered engineer. The Village Engineer, shall notify the subdivider of any recommended changes or suggestions within thirty (30) days of submittal. If no changes are required, the Village Engineer shall sign the construction plans and authorize construction. Inspections and/or as-built plans may be required to be submitted by the subdivider to the Village Engineer before, during or after construction to assist the Village Engineer in ensuring compliance with the approved plans.
- (D) Final Plat. Every subdivider desiring to create a major subdivision shall prepare and submit a final plat for major subdivision. The following process shall apply to the submittal, review, and approval of final plat for major subdivision.
- (1) Submittal. The subdivider shall prepare and submit to the Zoning Inspector ten (10) copies of the final plat, including all information required for a final plat by the provisions of this ordinance. The plat shall be reviewed by the Planning and Zoning Commission at a public meeting within thirty (30) days of submittal.
  - (2) Review. The final plat shall be distributed to appropriate Village officials for review for compliance with all applicable requirements. The results of such reviews shall be made available to the Planning and Zoning Commission and to the subdivider.

- (3) Planning and Zoning Commission Review and Action. The Planning and Zoning Commission shall review the final plat and related materials and shall take action within thirty (30) days after the regularly scheduled meeting at which the final plat is first reviewed unless such time is extended by agreement with the subdivider or his agent. The Commission may approve the plat as submitted or modified, or conditionally approve the plat and stipulate the conditions of such approval, or disapprove the plat and express the reasons therefor. The action of the Commission shall be noted on three (3) copies of the preliminary plan. One copy shall be returned to the subdivider, one copy shall be retained by the Village Administrator and/or Street Superintendent and the other retained by the Zoning Inspector.
- (4) Resubmission of Disapproved Final Plat. If a final plat is disapproved by the Planning and Zoning Commission, the grounds for disapproval shall be stated on the record of the Commission, including reference to the regulation violated by the plat, and a copy of said record shall be forwarded to the subdivider or his agent. The subdivider or his agent shall make the necessary corrections and resubmit the final plat within sixty (60) days to the Commission for approval.
- (5) Approval. The subdivider or his agent shall be notified of the final approval of the plat by the Commission.
- (6) The final plat shall incorporate all changes or modifications required by the Planning and Zoning Commission and Village Engineer; otherwise it shall be in conformance with a previously approved preliminary plan. With the approval of the Planning and Zoning Commission, a final plat may be submitted for a phase or portion of a subdivision provided that such portion conforms with all requirements of these regulations. A final plat shall include, as applicable and as determined by the Planning and Zoning Commission, the following:
  - (a) Proposed name of the subdivision.
  - (b) Location by city, county and by original lot or other legal description.
  - (c) Name and address of the subdivider, name and seal of the professional engineer or professional surveyor and designer of the plat. If the subdivider is not the owner of the property, the subdivider shall submit evidence of authority to act on behalf of the owner in form satisfactory to the City Solicitor.
  - (d) North point and scale.
  - (e) Date of preparation.
  - (f) Boundary line of proposed subdivision clearly indicated.
  - (g) Total acreage within the area of the subdivision or phase of subdivision.
  - (h) Layout of streets showing right-of-way widths and street names.
  - (i) Locations and widths of alleys, pedestrian ways and utility easements.
  - (j) The radii, arcs, chord, and chord bearings, points of tangency and central angles for all curvilinear streets and radii for rounded corners.
  - (k) An identification system for all lots and blocks. Lot lines shall show dimensions in whole feet and hundredths of feet, and when an angle occurs in any lot line between lot corners, the measurements of the angle shall be shown. The acreage of all lots over one (1) acre shall be indicated.
  - (l) Accurate locations of all monuments.
  - (m) Accurate outlines and legal descriptions of any areas, excluding streets, to be dedicated or reserved for public use, to be reserved for other purposes, or for the exclusive use of property owners within the subdivision with the purposes indicated thereon. Statements signed by the Owner setting forth the rights associated with the easements and reserve parcels shown on the plat.
  - (n) A list of all restrictions and covenants, if any, intended to be included in the deeds to the lots in the subdivision.
  - (o) Required statements, acknowledgements, certifications, and approvals as necessary in form approved by the Village including:
    - (i) Owner's Acknowledgment.
    - (ii) Notary's Certificate.
    - (iii) Surveyor's Certificate.

- (iv) Planning and Zoning Commission Approval.
- (v) Certificate as to Improvements.
- (vi) Certificate as to Street Names.
- (vii) Any applicable disclosures, State Approvals and Certifications.
- (p) A delineation of wetlands, prepared according to the standards established by the United States Army Corps of Engineers and the Ohio Environmental Protection Agency, evidence of compliance with the regulations thereof and evidence that any required permits have been obtained.
- (7) The following items shall also be submitted with the final plat, as required by the Planning and Zoning Commission:
  - (a) A certificate showing that all improvements have been installed and approved by the appropriate officials or agencies, or;
  - (b) An instrument of security assuring the installation of required improvements including:
  - (c) The Improvement Plans for the subdivision as required by these regulations, by the Construction Standards, and by all other regulations of the Village.
  - (d) Construction cost estimate, prepared by a professional engineer, of the projected costs of the proposed improvements based on reasonable and current prices.
  - (e) Performance Bond Agreement, bonds, insurance, guarantees, and title search as may be required by these regulations, the Village Engineer, or the Planning and Zoning Commission.
- (8) Recording of Major Subdivision Plat
  - (a) The subdivider shall submit the final plat to the Office of the Recorder of Morrow County and successfully complete all requirements for filing for record within six (6) months from the date of approval by the Planning and Zoning Commission. The subdivider shall provide to the Village a copy of the final plat as recorded.
  - (b) Approval of a final plat shall expire one (1) year after the approval is granted unless the plat is recorded in the Office of the County Recorder prior to the date of expiration. The Planning and Zoning Commission may grant extensions of final plat approval of up to twelve (12) months each.

1107.02      STREETS.

Streets in major subdivisions shall be designed as follows:

- (A) Arrangement. The arrangement, character, extent, width and location of all streets shall conform to the Master Plan. The design of proposed streets shall provide for the continuation of existing streets and access to adjacent unplatted lands so that the entire area can be served by a coordinated street system.
- (B) Design Standards. The design standards for any new street shall be:
  - (1) All new streets are to have curbs and gutters, unless such requirement is waived by the Planning and Zoning Commission. If waived, additional right-of-way may be required to accommodate stormwater ditching and utilities. Pavement width dimensions are minimums and are measured from curb face to curb face. New streets shall be designed to comply with the standards set forth in the following table:

<b>Class of Streets</b>	<b>Maximum Grade</b> <small>(see note a)</small>	<b>Minimum Radius of curvature in feet</b> <small>(see note b)</small>	<b>Right of Way Width (in ft.)</b>	<b>Pavement Width (in ft.)</b>
Expressway	As specified by the Ohio Department of Transportation			
Primary	4%	1200	100	48
Secondary	5%	500	80	40
Collector	6%	300	60	28
Minor, Private or Alley	7%	26	40	20

- (a) The minimum allowable street grade shall be a half percent (0.50%).

- (b) The radius of curvature shall be measured along the centerline of the street.
  - (c) The dimensions for the distance of vertical visibility shall be measured from a point 2.5 feet above the street surface at centerline of street surface at intersection and at distance specified in either direction.
  - (d) In the case of a minor street, angle turns may be permitted. For such turns, the minimum pavement radius shall be as set forth in paragraph (B) (5) hereof.
- (2) Where a street as an extension of an existing street having a greater width than specified above, the Planning and Zoning Commission may require that the new extension of the street have the same width as that of the existing section.
  - (3) A minimum lot corner radius of ten (10) feet shall be provided at the intersection of any two streets at the street right-of-way line.
- (C) Sight distance. Sight distance at new intersections of streets and driveways shall comply with the most recent edition of A Policy on Geometric Design of Highways and Streets (AASHTO Green Book) and the AASHTO Guidelines for Geometric Design of Low-Volume Roads.
- (D) Half streets. Half streets shall be prohibited.
- (E) Cul-de-sacs. Streets shall only be permitted to involve a cul-de-sac if topography prohibits through streets. No outlet streets shall not be longer than 300 feet and include adequate turn arounds approved by the Big Walnut Joint Fire District.
- (F) Reserve strips. Reserve strips preventing access to streets from adjoining property shall be prohibited.
- (G) Street Alignment.
- (1) Horizontal.
    - (a) Street jogs. Street jogs with a centerline offset of less than 150 feet shall not be permitted.
    - (b) Intersections. Streets shall be laid out to intersect as nearly as possible at right angles, and no street shall intersect any other street at an angle of less than eighty degrees. Multiple intersections involving junctions of more than two streets shall be avoided.
    - (c) Angle turns. Angle turns not complying with the standard for the radius of curvature may be permitted where such alignment results in more efficient use of the land. Where an angle turn is permitted, there shall be provided on the outside of the turn, in alignment, an “eyebrow” or “bubble” in the form of a segment of, a circle. The radius of such circle may be drawn from a point between the centerline and the outside right-of-way line, as may be required to provide for adequate lot width at the street line. The right-of-way line on the inside of the turn (opposite the ‘eyebrow’) shall have a minimum radius of twenty feet. The centerlines of street sections on either side of an angle turn shall form an angle of not less than eighty-five degrees. The pavement design at such turn shall be as follows.
      - (i) The inside of the angle turn, the curb or the pavement edge shall have a minimum radius of twenty feet.
      - (ii) At the outside of the angle turn, a paved area shall be provided, such paved area having a minimum radius of fifty feet.
    - (d) Reverse curves. Reverse curves shall have a minimum tangent between them of 100 feet on all minor or collector streets, 500 feet on secondary streets and 100 feet on primary streets.
  - (2) Vertical. Approaches to intersections shall be reduced to a grade not exceeding three percent for a distance of not less than 100 feet. The maximum grade at the intersections may be exceeded due to steep topography or subsoil conditions in accordance with standard engineering practices.

1107.03 STREET NAMES.

No street names shall be used which will duplicate or be confused with the names of existing streets within the Village. Street names shall be subject to approval by the Planning and Zoning Commission.

1107.04 BOULEVARDS.

Whenever boulevard streets are proposed, the subdivider of developer shall submit to the Planning and Zoning Commission a written agreement for the maintenance of all median strips and the lawn areas and plantings therein. Maintenance of such median strips, lawn areas and the plantings therein shall be the responsibility of the developer or an association of homeowners whose lots abut onto the proposed boulevard.

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1107.05 EASEMENTS.

- (A) Utility easements. Electrical and telephone lines may be buried if they are located at the front of lots. Easements shall be provided for utilities to serve each subdivision lot and shall be at least twenty (20) feet wide, and may be centered on property lines to be ten (10) feet each side of the line.
- (B) Drainage way easements. Where a subdivision is traversed by a drainage way, a storm water easement or drainage right-of-way, a public easement conforming substantially within the lines of such drainage shall be provided. The easement or right-of-way shall be twenty (20) feet wide or of such further width as is necessary and shall generally follow lot lines, where possible.

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1107.06 BLOCKS AND SIDEWALKS.

Blocks shall be designed as follows: Block lengths shall not exceed 1,800 feet or be less than 400 feet.

Sidewalks shall be required on both sides of the street, except alleys and drives. Village Council may, with approval of the Planning and Zoning Commission, waive the requirements for sidewalks where they are not found to be desired on one or both sides of the street, for any reason.

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1107.07 LOTS.

Lots shall be designed as follows:

- (1) Conformity with Zoning Code (Title 12). A lot's size, width, depth and minimum building setback line shall conform to existing Zoning Code (Title 12) regulations.
- (2) Corner lots. Corner lots shall have extra width to permit appropriate building setback from, and orientation to, both streets.
- (3) Access to streets, the subdivision of land shall provide each lot with satisfactory access to improved public or private streets.
- (4) Double frontage lots. Residential lots shall not be laid out so that they have frontage on more than one street, except in the following circumstances:
  - (a) Where lots are adjacent to the intersection of two streets; or
  - (b) Where it is necessary to separate residential property from major arterial thoroughfares. Where double frontage lots are created adjacent to an expressway or a primary street, a reserve strip twelve feet wide along the street shall be deeded to the Village. The plat shall state that there shall be no right of access across such reserve strip. The Planning and Zoning Commission may require that a ten-foot wide planting screen be provided along the boundary of the reserve strip.
- (5) Lot depth. No lot depth shall exceed three (3) times the lot width.

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1107.08 UTILITIES.

(A) Utilities shall be designed and installed as follows:

- (1) Storm sewers: The design of the subdivision shall provide the necessary means to assure complete drainage in and adjacent to the property to be developed or subdivided. The subdivider or his or her engineer shall submit all drainage calculations along with the improvement plans. A ten-year storm frequency is to be used along with suitable run-off factors for the completed development, both with in the subdivider's

property and all lands upstream from the subdivider's property. If the design storm flow is calculated to be an amount which can be conducted adequately by a forty-eight (48) inch conduit or less, then the developer shall install a conduit of sufficient capacity up to forty-eight inches in size to conduct this drainage on and through the subdivider's property. If the design flow is calculated to be an amount in excess of the capacity of the forty-eight (48) inch conduit, then the subdivider must provide a conduit or an open drainage channel treatment designed as provided in. When necessary, outlet ditches or closed storm sewers of an approved type and size shall be required as part of storm sewer construction. If there is an easement or right-of-way to be obtained by the subdivider for construction and future maintenance, such right-of-way or easement shall be shown on the final plat. Two copies of the easement shall be furnished to the Village Zoning Inspector. All storm sewer pipe shall be a minimum of twelve inches in diameter, and the point three feet outside pavement shall be reinforced concrete tile or corrugated metal pipe, and the trench shall be backfilled with an approved porous material (ODOT 603).

- (2) Sanitary sewers: Sanitary sewers shall be designed and constructed by the subdivider as required by the Morrow County Commissioners.
- (3) Water Supply: Water system shall be designed and constructed by the subdivider for each lot in accordance with all of Del-Co Water's rules and standards.
- (4) Fire protection.
  - (a) Residential areas. For fire protection in a residential single-family area, there shall be a distribution of fire hydrants to ensure each structure is within 600 feet of a hydrant and the distance between fire hydrants on all streets shall not exceed 400 feet. Additional standards from the Fire Code may be applicable.
  - (b) Commercial, business, industrial and apartment areas. For fire protection in commercial, business, industrial and apartment areas, there shall be a distribution of fire hydrants a minimum of one hydrant shall be provided within 300 feet of every building or part thereof, and an additional hydrant within 500 feet of every building or part thereof.
  - (c) Fire hydrants. Fire hydrants shall be provided and installed by the subdivider in all subdivisions. The fire hydrants shall meet all specifications adopted by the Big Walnut Joint Fire District. Fire hydrants shall be placed two (2) feet clear behind the back of the curb, whenever possible, or eight feet (8) clear behind the edge of the pavement in uncurbed areas. Fire hydrant placement shall be approved by the Big Walnut Joint Fire Department.
  - (d) Fire flows. Computations shall be provided to verify that the minimum fire hydrant flow in the proposed subdivision meets the requirements for the appropriate insurance ratings. The computations shall be based on a Hazen-Williams coefficient of 100. For residential single-family areas, the fire flow shall be 1,000 gallons per minute (gpm) at twenty (20) pounds per square inch (PSI).
  - (e) Valves. Valves shall be placed outside of pavement wherever practical.
  - (f) Blocking. All trees, bends, plugs and hydrants shall be provided with reaction blocking, tie rods or joints designed to prevent movement.

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1107.09      ELECTRIC STREET LIGHTS.

The developer shall provide any and all utility-approved poles for street lighting purposes.

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1107.10      FLOODPLAIN.

If any portion of the land within a proposed subdivision may be subject to inundation of flood hazard by storm water, such fact and that portion of land shall be clearly indicated on the subdivision plat. Land subject to flooding shall not be platted for residential occupancy or other such uses which may increase danger to health, life or property, or which may aggravate the flood hazard.

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1108.01 DEDICATION OF OPEN SPACES AND PARKS.

Subdividers of all major subdivisions shall be responsible for the dedication of at least fifteen percent (15%) of total land within the subdivision as permanent parks or open space. If this is not practical a fee-in-lieu of such dedication may be paid at a prorated amount, to be established by Village Council, based on the average cost of vacant land in the Village.

- (A) When the Village desires specific land within the subdivision for such use, then the governmental agency shall notify the subdivider through the Planning and Zoning Commission.
- (B) The Village shall specify the quantity, description, location and use (passive or active) of the land so desired and designate the public entity that will be responsible for the development and maintenance of the use and expense thereof.
- (C) If the Village specifies its desire to use certain property as a park or other open space, as set forth in Section 1108.01 either to satisfy minimum requirements or to provide further dedication in the community's interest, then the Planning and Zoning Commission shall forthwith assist with negotiations for the same between the Subdivider and the Village, and the land shall become available to the Village by one of the following methods:
  - (1) Statutory dedication to the Village or Morrow County Park District to accept the same and to maintain and develop the land without compensation to the subdivider.
  - (2) Through the use of a homeowner's association will conserve and maintain open space and recreation areas for the private use of property owners within the subdivision.
  - (3) The common open space and associated facilities may be controlled through the use of condominium agreements, approved by the Village. Such agreements shall be in conformance with all applicable laws and regulations. All common open space shall be held as a common element.
  - (4) The Village may, but shall not be required to, accept easements for public use of any portion or portions of common open space, title of which may remain with property owners.
  - (5) Where dedication is in excess of the minimum acreage required to be dedicated, the other methods may be arrived at by mutual agreement, including:
    - (a) Statutory dedication to the Village to accept the same and to maintain and develop the land with reasonable compensation to the subdivider.
    - (b) Reservation, by appropriate legal instrument, for the acquisition of a defined area by the Village to accept, develop and maintain the same for the specific use for a period of one year after the approval of the preliminary plan. Such reservation shall provide for the specific release of the land from these requirements, reverting legal title to the subdivider or his or her successors or assigns if the Village has not obtained a contract to acquire the land or has not filed appropriation proceedings within the one-year limitation. Any reservation of property for a period of one year, as referred to above, shall be null and void if the subdivision plat of which such property is a part does not receive final approval or is withdrawn by the subdivider before final approval. It is the intent herein not to create a burden on the land if it is not to be subdivided. Any legal instrument creating such a reservation shall so state this intent.

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1108.02 DESIGN OF OPEN SPACES.

Open spaces shall be designed as follows:

- (A) Open space subdivision layout shall be encouraged with ownership and maintenance to be provided by a homeowner's association.

- (B) Natural features preservation. Natural features, such as scenic views, water bodies and fine groves of trees shall be given due consideration for their preservation.

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1108.03 MAINTENANCE OF OPEN SPACES.

- (A) The ultimate owner of the open space shall be responsible for raising all monies required for operations, maintenance, or physical improvements to the open space through annual dues, special assessments, etc.
- (B) If dedicated to a condominium or homeowners' association, the owner shall be authorized to place liens on the property of residents who fall delinquent in payment of dues or assessments.
- (1) In the event that the organization established to own and maintain common open space shall at any time after establishment of the planned development fail to maintain the common open space in reasonable order and condition in accordance with the subdivision plan, the Village Council may serve written notice upon such organization or upon the residents of the subdivision setting forth the manner in which the organization has failed to maintain the common open space in reasonable condition. The notice shall include a demand that such deficiencies of maintenance be cured within thirty (30) days thereof, and shall state the date and place of a hearing thereon which shall be held within fourteen (14) days of the notice. At such hearing the Village Council may modify the terms of the subdivision approval and may give an extension of time within which they shall be cured. If the deficiencies set forth in the original notice or in the modifications thereof shall not be cured within said thirty (30) days or any extension thereof, the Village Council may pursue the enforcement as a zoning violation.

## TITLE TWELVE - - ZONING REGULATIONS

The following cross-references are used within this title:

- Interpretation of Zoning Map - see Chapter 09
- Nonconforming uses- see Chapter 15 see P & Z 09.10, see P &, Z Chapter 15
- Off-street parking and loading - see Chapter 16
- Provisions relating to all districts - see Chapter 17
- Division of mutual corporations into zones - see Ohio Revised Code §713.06
- Restriction in location of buildings and structures - see Ohio Revised Code §713.07
- Restriction on height of buildings and structures- see Ohio Revised Code §713.08
- Restrictions on bulk and location of buildings and structures, percentage of lot occupancy and set-back building lines - see Ohio Revised Code §713.09
- Basis of districting or zoning; classification of buildings and structures – see Ohio Revised Code §713.10
- Administrative board; powers and duties - see Ohio Revised Code §713.11
- Notice and hearing on zoning regulations- see Ohio Revised Code §713.12
- Violations may be enjoined - see Ohio Revised Code §713.13
- Removal of unsafe structures – see Ohio Revised Code §715.26(B), Ohio Revised Code §715.261
- Removal of noxious weeds or litter – see Ohio Revised Code §731.51
- Public nuisances – see Ohio Revised Code §3767

## CHAPTER 1201 - - GENERAL PROVISIONS AND DEFINITIONS

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### 1201.01 SHORT TITLE.

This title shall be known as and may be cited as the "Zoning Ordinances of the Village of Chesterville, Morrow County, Ohio," or just "Zoning Code (Title 12)".

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### 1201.02 PUPOSES.

This Zoning Code (Title 12) is adopted for the purpose of improving and protecting the public health, safety, and welfare of residents of the Village, seeking to:

- (A) Enhance the quality of life in the Village by making it a more attractive place to live;
- (B) Establish an organized procedure to guide the future development of residential, business, and industrial areas;
- (C) Zone all land in the Village with a view to conserving property values and encouraging the most appropriate use of land throughout the Village;
- (D) Encourage economic growth by providing business and industry areas in which to locate and expand;
- (E) Protect all areas of the Village from harmful encroachment by incompatible uses;
- (F) Establish adequate standards for the provision of light, air, and open spaces;
- (G) Prevent the overcrowding of land and undue concentration of population, thereby preventing the development of blight and deterioration;
- (H) Lessen congestion in the public streets;
- (I) Foster a desirable pattern of relationships among residential, commercial, industrial and other uses for the mutual benefit of all types of development; and
- (J) Isolate and manage the location of unavoidable nuisance producing uses.

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### 1201.03 INTERPRETATION.

The Zoning Inspector is responsible for the interpretation of all regulations of the Zoning Code (Title 12). In their interpretation and application, the provisions of the Zoning Code (Title 12) shall be held to be the minimum requirements, adopted for the promotion of the public health, safety, and the general welfare. Whenever the requirements of this Zoning Code (Title 12) are at variance with the requirements of any other lawfully adopted rules, regulations, ordinances or resolutions, the requirements which are most restrictive, or which impose the higher standard, shall govern. Any interpretation of the Zoning Inspector is subject to administrative appeal in accordance with Section 1203.03, if contested, but shall otherwise be in full force and effect as interpreted.

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### 1201.04 COMPLIANCE REQUIRED.

A lot may be used and a structure constructed, altered, occupied or used only as this Zoning Code (Title 12) permits.

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### 1201.05 APPLICATION TO PRIOR CONSTRUCTION.

Nothing contained in this Zoning Code (Title 12) shall require any change in the plans, construction, size, or designated use of any building, structure or part thereof for which a zoning permit has been granted before the enactment of this Zoning Code (Title 12), or construction of which was legally started without a zoning permit on or before the enactment of this Zoning Code (Title 12).

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### 1201.06 AMENDMENTS.

(A) Initiation or Application. Amendments to the Zoning Code (Title 12) or the Zoning Map may be initiated by:

- (1) Application by one or more property owner(s) within Village limits,
  - (2) Motion of the Planning and Zoning Commission, and/or
  - (3) Ordinance of the Village Council.
- (B) Planning and Zoning Commission. Before any amendment thereto may be adopted or passed, Council shall secure a recommendation from the Planning and Zoning Commission, who shall hold a public hearing thereon. Such drafted amendments, maps and plans, and any reports submitted to the Planning and Zoning Commission or the Zoning Inspector shall be made available for public review. A motion of the Planning and Zoning Commission shall be made to recommend, not recommend or recommend with amendment within thirty (30) days of application. If a recommendation is not made within thirty (30) days, Council may proceed without a recommendation from the Commission if it so desires. Notice of the public hearing shall be provided by:
- (1) Newspaper. Legal Notice shall be published in a newspaper of general circulation in the Village at least ten (10) days before the public hearing.
  - (2) Mailed Notice. Whenever an amendment to this Zoning Code (Title 12) intends to rezone or redistrict ten (10) or less parcels of land, as listed on the tax duplicate, written notice of the hearing shall be mailed by the Fiscal Clerk, by first class mail, at least ten (10) days before the date of the public hearing, to the owners of property within 200 feet from such parcel or parcels, to the addresses of such owners appearing on the County Auditor's current tax list, of the County Treasurer's mailing list and on such other list that may be specified by Council. The failure of delivery of such notice shall not invalidate any such amendment.
- (C) Village Council. After receiving a recommendation from the Planning and Zoning Commission, the Village Council shall hold an initial reading on the ordinance detailing the proposed amendment and schedule a public hearing, which may constitute a subsequent reading of the ordinance under consideration. Notice of the public hearing shall be made in accordance with Section 1201.06(B)(1) and Section 1201.06(B)(2). The Council shall adopt the ordinance in accordance with Chapter 109. No ordinance or amendment which violates, differs from or departs from the plan or report submitted by the Commission, the Board or the Zoning Inspector shall take effect unless passed or approved by not less than three-fourths of the membership of the Council. No ordinance or amendment which is in accordance with the recommendation, plan or report submitted by the Commission, the Board or the Zoning Inspector shall be deemed to pass or take effect without the concurrence of at least a majority of the members elected to Council. To be approved, applications for amendments should meet at least one of the following conditions:
- (a) There is currently insufficient land throughout the Village zoned for a particular district to meet current and anticipated future demands.
  - (b) There has been a substantial change in the area's condition, which has rendered the original zoning obsolete.
  - (c) There are other situations where a zoning change would be appropriate for the overall health, safety and welfare of the Village.

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1201.07      SEPARABILITY.

If any article, section, clause, provision or portion of this Zoning Code (Title 12) shall be held to be invalid or unconstitutional by any court or competent jurisdiction, such holding shall not affect any other section, clause, provision or portion of the Zoning Code (Title 12), which is not in itself invalid or unconstitutional.

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1201.08      DEFINITIONS.

As used herein, the word "shall" is mandatory and not directory, and the word "used" shall be deemed to include "designed, intended or arranged to be used." Additionally, the definition of terms used shall be taken from the most recent publication of Merriam-Webster Dictionary, unless listed here:

- (1) **Accessory use or building.** "Accessory use or building" means any use or structure located on the same lot as or adjacent to a lot occupied by a primary use or structure, where both the lot occupied by the primary use or structure and the adjacent lot are owned by the same party.
- (2) **Alley or lane.** "Alley" or "lane" means a public or private way not more than twenty feet wide affording only secondary means of access to abutting property.
- (3) **Apartment house.** "Apartment house" has the same meaning as multi-family dwelling.
- (4) **Automobile service station or filling station.** "Automobile service station or filling station means a place where gasoline, kerosene, other motor fuel or lubrication oil or grease for operating motor vehicles is offered for sale to the public and deliveries are made directly into motor vehicles, including greasing and oiling on the premises, or where repair or maintenance of motor vehicles is performed.
- (5) **Automobile wrecking.** "Automobile wrecking" means the dismantling or disassembly of used motor vehicles or trailers, or the storage, sale or dumping of partially dismantled, obsolete or wrecked vehicles or their parts.
- (6) **Basement.** "Basement" means a story whose floor line is below grade at any entrance or exit and whose ceiling is not more than five feet above grade at any such entrance or exit
- (7) **Beginning of construction.** "Beginning of construction" means the incorporation of labor and material within the walls of a building; the incorporation of labor and materials at the site, lot or parcel where a building is to be constructed; the incorporation of labor and materials where land is to be used for purposes other than construction of a building; and the moving of dirt which alters the natural topography and drainage patterns of the area.
- (8) **Board.** "Board" means the Board of Appeals.
- (9) **Boarding or Lodging house.** "Boarding or lodging house" means a dwelling or part thereof where meals and/or lodging are provided for three or more persons, for compensation, by previous arrangement, but not transients.
- (10) **Building.** "Building" means any structure constructed or used for residential, business manufacturing or other public or private purposes, or accessory thereto, and includes tents, lunch wagons, dining cars and similar structures, whether stationary or movable.
- (11) **Building Permit.** "Building permit" means a document issued by the Zoning Inspector authorizing the construction of a new building or an addition to an existing building.
- (12) **Cemetery.** "Cemetery" means land used or intended to be used for the burial of the human dead and dedicated for cemetery purposes.
- (13) **Clinic.** "Clinic" means a place which provides a range of services by a group of licensed practitioners and their associates and assistants, including the care, diagnosis and treatment of sick, ailing, infirm and/or injured persons, and including the care of persons who are in need of medical, surgical or dental attention, but who are not provided with board or room nor kept overnight on the premises.
- (14) **Club.** "Club" means a nonprofit association of persons who are bona fide members, paying regular dues, and are organized for some common purpose, but not including a group organized solely or primarily to render a service customarily as a business enterprise.
- (15) **Commission.** "Commission" means the Planning and Zoning Commission.
- (16) **District.** "District" means a portion of the territory of the Village within which certain uniform regulations and requirements, or various combinations thereof apply.
- (17) **Dwelling.** "Dwelling" means a permanent building used primarily for human habitation, but not including house trailers and facilities for the housing of transient residents. Specifically:
  - (a) "Single-family dwelling" means a permanent building, separate and freestanding in itself, providing living accommodations for one family.
  - (b) "Two-family dwelling" means a permanent building designed for occupancy by two families.
  - (c) "Multi-family dwelling" means a permanent dwelling or portion thereof providing separate living accommodations for three or more families.

- (d) "Dwelling Unit" means one room, or a suite of two or more rooms, designed for or used by one family for living and sleeping purposes and having only one kitchen or kitchenette.
- (e) "Dwelling group" means a group of two or more detached dwellings located on a parcel of land having any yard or court in common.
- (18) **Essential services.** "Essential services" means those public services provided by the State, County, or Village.
- (19) **Frontage.** "Frontage" means all the property abutting on one side of a street, between intersecting or intercepting streets or between a street and right away, waterway or Village boundary measured along the street line. An intercepting street shall determine only the boundary of the frontage on the side of the street it intercepts.
- (20) **Garage, private.** "Private garage" means a detached accessory building or a portion of the principle building used primarily for the storage of self-propelled passenger vehicles.
- (21) **Garage, Public.** "Public garage" means a space or structure for the storage, sale, hire, care, repair or refinishing of self-propelled vehicles.
- (22) **Group home.** "Group home" means any "licensed family home," "foster family home," "public residential care facility " "proprietary home," "residential care facility," or "group home as defined in Section 4321:2-3-02 of the Ohio Administrative Code.
- (23) **Home business.** "Home business" means any business that is run out of a residence of a family dwelling. This business shall be of a self-employed type.
- (24) **Hospital.** "Hospital" means a building or portion thereof used for the accommodation of sick, injured or infirm persons, including sanitarium.
- (25) **House Trailer.** "House trailer" means any pre-manufactured dwelling not considered a modular house.
- (26) **Hotel or Motor Hotel.** "Hotel or motor hotel" means a series of detached, semiattached or attached sleeping or living units for the accommodation of transient guests, such units having convenient access to off-street parking spaces for the exclusive use of the guest or occupants.
- (27) **Junk Yard.** "Junk yard" means any open area where waste or discarded or salvaged materials are bought, sold, baled, packed, disassembled or handled, including auto wrecking yards, house wrecking yards, used lumber yards and places or yards for storage and equipment
- (28) **Kennel.** "Kennel" means any structure or premises in which four or more dogs over four months of age are kept.
- (29) **Lot.** "Lot" means a piece, parcel or plot of land, including, but not limited to, a single platted lot, a portion of a platted lot or a combination of platted lots or portions of platted lots. "Platted lot" means a tract or parcel of land as designated on the official recorded plats of the Village.
- (30) **Manufacturing.** "Manufacturing" means the storage, repair, manufacture, preparation or treatment of any article, substance or commodity.
- (31) **Modular Houses.** "Modular houses" means any pre-manufactured home that meets the minimum size of a one family residence.
- (32) **Nonconforming Use.** "Nonconforming use" means a use of a building or land, lawful at the time of enactment of this Zoning Code (Title 12), that does not conform with the permitted use provisions of this Zoning Code (Title 12).
- (33) **Recreational Facilities.** "Recreational facilities" means any instrumentality provided by public, church or private enterprise for the purpose of rest and relaxation, mental or physical refreshment or any other recreational activity.
- (34) **Standard Equipment.** "Standard equipment" means a criterion for the control of the type and placement of industrial equipment.
- (35) **Performance Standards.** "Performance standards" means criteria established in the interest of protecting the public health and safety for the control of noise, odor, smoke or other nuisance, which is generated by, inherent to, or incidental to land uses.

- (36) **Story.** "Story" means that portion of a building including between the surface of any floor and the surface of the floor next above it, or if there is no floor above it, then the space between the floor and the ceiling above it.
- (37) **Street.** "Street" means any public or private way dedicated to public travel. "Street" includes "road," "highway", and "thoroughfare".
- (38) **Structural Alteration.** "Structural alteration" means any change in the structured members of a building, such as walls, columns, beams, or girders.
- (39) **Structure.** "Structure" means anything constructed, the use of which requires permanent location on the ground or an attachment to something having a permanent location on the ground.
- (40) **Tourist Home.** "Tourist home" means a building or part thereof: other than a boarding house, lodging house, hotel or motor hotel, where lodging is provided by a resident family in its home, for compensation mainly for transients.
- (41) **Thoroughfare, Primary or Secondary.** "Thoroughfare, primary or secondary" means a Federal or State numbered highway or county or other road or street designated as a primary thoroughfare, or a county or other road, street or alley designated as a secondary thoroughfare, respectively.
- (42) **Use.** "Use" means the purpose or activity for which a building, structure or land is occupied or maintained.
- (43) **Variance.** "Variance" means a modification of the strict terms of this Zoning Code (Title 12), where such variance will not be contrary to the public interest, where the need for such variance is not based upon the actions of the applicant and where a literal enforcement of this Zoning Code (Title 12) would result in unnecessary and undue hardship. As used in this Zoning Code (Title 12), a variance is authorized only for height, area or size of structures, for size of yards and open spaces or the required number of off-street parking spaces. The establishment or expansion of a use otherwise prohibited shall not be allowed by variance, nor shall a variance be granted because of the presence of nonconformities in the zoning district or uses in an adjoining zoning district.
- (44) **Yard.** "Yard" means an open space on the same lot with the principle building, open, unoccupied and unobstructed by buildings except as otherwise provided in the Zoning Code (Title 12). Specifically:
- (a) "Front yard" means the yard extending across the entire width of the lot between the principle building and the right-of-way line or street line which the building faces.
  - (b) "Rear yard" means the yard extending across the entire width of the lot between the rear lot line and the nearest part of the principle building.
  - (c) "Side Yard" means the yard extending along the side lot line from the front yard to the rear yard and lying between the side lot line and the nearest part of the principle building.
  - (d) "Height of building" means the vertical distance from the established average sidewalk grade, street grade or finished grade at the building line whichever is the highest, to the highest point of the building.
- (45) **Zoning Permit.** "Zoning permit" means a document issued by the Zoning Inspector authorizing buildings, structures or uses consistent with this Zoning Code (Title 12) and for the purpose of carrying out and enforcing its provisions.
- (46) **Zoning Inspector.** "Zoning inspector" means the Zoning Inspector of the Village or his or her authorized representative.
- (47) **Zoning Map.** "Zoning map" means the Zoning map of the Village, together with all amendments thereto.

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1202.02 ZONING PERMITS.

- (A) Before construction of a new building or structure or changing the use of a building or premises, an application shall be made to the Zoning Inspector for a zoning permit. The zoning permit requirement shall not include interior remodeling if the type of use is not changed and shall not include exterior upkeep and maintenance. The application shall include the following information:
- (1) The location of the lot and the existing zoning and land use of the property and the immediately surrounding area;
  - (2) A plot plan drawn to scale showing the exact dimensions of the lot to be built upon;
  - (3) The location, dimensions, height and bulk of structures to be erected;
  - (4) The intended use;
  - (5) The yard, open area and parking dimensions; and
  - (6) Any other pertinent data as may be necessary to determine and provide for the enforcement of this Zoning Code (Title 12).
- (B) In every case where the lot is not provided and is not proposed to be provided with public water supply and/or the disposal of sanitary wastes by means of public sewers, the application shall be accompanied by a certificate of approval by the County Health Officer of the proposed method of water supply and/or disposal of sanitary wastes.
- (C) Within ten days after receipt of the application, the Zoning Inspector shall issue a zoning permit if the application complies with this Zoning Code (Title 12) and if the application is accompanied by the proper fee. See Attachment #1.
- (D) The zoning permit shall become void at the expiration of six months after date of issuance unless construction is started. If no construction is started or if the use is changed within six months of the date of the permit, a new permit is required upon application.

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1202.03 ZONING CERTIFICATES.

- (A) A zoning certificate shall include a detailed review by the Zoning Inspector of a lot or parcel demonstrating itemized compliance or non-compliance with standards of Title 12. Zoning compliance requires an onsite evaluation of site conditions by the Zoning Inspector, or their representative, and may be initiated by one of the following methods:
- (1) A zoning certificate may be required by the Zoning Inspector as a condition of issuance of any zoning permit, when any of the following conditions are discovered during a zoning permit review:
    - (a) The location of the improvement or change of use, is subject to specific conditions of approval by the Board of Appeals, Planning and Zoning Commission, or Village Council;
    - (b) The planned improvements are to be located within twelve (12) inches of a minimum setback line or property line; or
    - (c) Other local, state or federal agencies have a subsequent review process for the planned improvement.
  - (2) A zoning certificate may be requested by application from the owner(s) of the lot or parcel.
- (B) Prior to reviewing zoning compliance, the Zoning Inspector may request any necessary documentation to demonstrate compliance, including a site plan or as-built survey of the property itemizing the location and use of all improvements, or copies of any documentation from other local, state or federal agencies necessary to adequately demonstrate compliance with Title 12.
- (C) The right-to-enter and inspect the property shall be consented by the owner(s) with the application for a zoning permit or through application by the owner(s) for a zoning certificate. The Zoning Inspector shall ensure at least twenty-four (24) hours of notice to the owner prior to inspection including the expected date and time of the inspection, unless this requirement is waived.

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1202.04 CORRECTION OF VIOLATIONS.

- (A) Declaration of Nuisance. Any use of land or premises carried on in violation of this Zoning Code (Title 12) is declared to be a nuisance per se and shall be subject to the penalties stated in this Zoning Code (Title 12). Any building or land use activities considered possible violations of this Zoning Code (Title 12) which activities are observed by residents of the Village, shall be reported to the Zoning Inspector.
- (B) Inspection. Within ten (10) days of being made aware of an alleged violation, the Zoning Inspector shall inspect each alleged violation and shall, in writing, order the correction of any and all conditions which are found to be in violation of this Zoning Code (Title 12). This order shall be delivered by first class mail to all property owner(s). A courtesy copy shall be provided to any other occupants of the property and the Village Solicitor.
- (C) Correction Period. All violations shall be ordered to be corrected within a period of twenty (20) days after the written order is issued or within a longer period of time; specified time period shall be reported to the Solicitor who shall initiate prosecution procedures, as permitted by Section 1202.05 and/or applicable Ohio Law.

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1202.05 PENALTY; EQUITABLE REMEDIES.

- (A) Whoever violates or fails to comply with any of the provisions of this Zoning Code (Title 12), for which no penalty is otherwise provided, is guilty of a minor misdemeanor.
  - (1) On a first offense and shall be fined not less than one hundred dollars (\$100.00).
  - (2) On a second offense within one year after the first offense such person is guilty of the fourth degree and shall be fined not more than two hundred dollars (\$200.00) or imprisoned not more than thirty days, or both.
  - (3) On each subsequent offense within one year after the first offense shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than sixty days, or both.
- (B) Each seven (7) calendar days such violation or noncompliance is permitted to exist shall constitute a separate offense, separately punishable by applicable fines and penalties.
- (C) The owner or tenant of any building, structure, premises or part thereof: and any architect, builder, agent or other person, who knowingly commits, participates in, assists in or maintains a violation, may be found guilty of a separate offense and suffer the penalties provided in Section 1202.05(A) hereof.
- (D) Nothing herein contained shall prevent the Village from taking such other lawful action as is necessary to prevent or remedy any violation.
- (E) If any building is or is proposed to be located, erected, constructed, reconstructed, enlarged, changed, maintained or used, or if any land is or is proposed to be used, in violation of this Zoning Code (Title 12) or any amendment hereto, Council, the Solicitor, the Zoning Inspector or any adjacent or neighboring property owner who would be specifically damaged by such violation may, in addition to other remedies provided by law, institute appropriate action or proceedings to prevent such unlawful location, erection, construction, reconstruction, alteration, conversion, maintenance or use; to restrain, correct or abate such violation; to prevent the occupancy of such building, structure or land; or to prevent any illegal act, conduct business or use in or about such premises.

## CHAPTER 1203 - - APPEALS, VARIANCES AND CONDITIONAL USES

The Board of Appeals has authority to hear and decide all application detailed herein Chapter 1203.

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### 1203.01 PROCEDURES; MINUTES; RECORDS.

- (A) The Board of Appeals shall act according to the procedures specified by law, including this Zoning Code (Title 12).
- (B) The Board shall keep minutes of its proceedings showing the vote for each member on all questions, or if absent or failing to vote, indicating such fact.
- (C) All applications for appeals, variances, conditional uses, exceptions, nonconforming uses and temporary uses shall be made to the Board, in writing, and on any forms prescribed therefor. All applications shall set forth the reason the appeal, variance, conditional use, exception, nonconforming use or temporary use should be granted.
- (D) Every decision of the Board shall be by motion, shall contain a full record of the findings of the Board, together with all documents pertaining thereto, and shall be a public record.
- (E) Fees, as prescribed in this Zoning Code (Title 12), shall be paid in full prior to any action by the Board.
- (F) If the Board finds it necessary to draw upon any planning, legal, engineering or any other expert testimony, such fee or service may be required at the expense of the applicant.
- (G) No action shall be taken on any request for any appeal, variance, conditional use, exception or nonconforming use prior to a Board hearing.

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### 1203.02 NOTICE OF HEARING.

- (A) When an application for an appeal, variance, conditional use, exception or nonconforming use has been filed in proper form with the Board of Appeals, the Secretary or other designated person shall immediately place such request upon the calendar for a hearing, and shall state on any required notice the time, place and object of the hearing. Such notice shall be served personally or by certified mail, return receipt requested, addressed to the parties making the request, at least five days prior to the date of the scheduled hearing. Except for amendments to this Zoning Code (Title 12), public hearings are not required, but may be held, if determined necessary by the Board.
- (B) Written notice of a Board hearing shall be given by certified mail, return receipt requested, or personally, to the owners of property within. Written notices will be sent by first class mail to owners contiguous to and directly across the street from the land to which such appeal, variance, conditional use, exception, nonconforming use, temporary use or interpretation of the Zoning Map is related. All notices shall be sent to addresses given on the last tax assessment roll or other legally designated address list and mailed at least ten (10) days before the date of such public hearing.
- (C) Public hearings shall be advertised by at least one (1) publication in one or more newspapers of general circulation in the Village at least ten (10) days before the date of such public hearing.
- (D) The Board may recess such hearings from time to time and if the time and place of the continued hearing is publicly announced at the time of adjournment, no further notice shall be required.

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### 1203.03 APPEALS.

- (A) The Board of Appeals shall hear and decide appeals within a reasonable timeframe by public hearing, in accordance with Section 1203.02, where it is alleged there is an error in any order, requirement, decision or determination made by the Zoning Inspector in the enforcement of this Zoning Code (Title 12).
- (B) Appeals to the Board may be taken by any person or by any officer or board of the Village deeming himself or herself adversely affected by the decision of the Zoning Inspector, in respect to the interpretation of this Zoning

Code (Title 12). Appeals shall be made not later than twenty (20) calendar days after the date of the action that is the subject of the grievance.

- (C) An appeal shall stay all proceedings in furtherance of the action appealed from, unless the Zoning Inspector whose decision is appealed from certifies to the Board, after the notice of appeal has been filed, that by reason of facts stated in the certificate, a stay would, in his or her opinion, cause imminent peril to life or property. In such case, proceedings shall not be stayed by other than a restraining order granted by the Board or by court having lawful jurisdiction.
- (D) The Board shall make a decision on the appeal within ten (10) days after the hearing, unless additional time is necessary because of unusual circumstances. The hearing shall be open to the public and any party that may appear in person or by attorney.

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1203.04      VARIANCES.

- (A) Where there are practical difficulties or unnecessary hardship in carrying out the strict letter of this Zoning Code (Title 12), the Board of Appeals may hear and decide a variance request within a reasonable timeframe by public hearing, in accordance with Section 1203.02. The Board may grant a variance that is in harmony with the general purpose and intent of the Zoning Code (Title 12). In every instance of granting a variance by the Board, there must be a showing by the Board that most of the following apply:
  - (1) The strict application of this Zoning Code (Title 12) would result in practical difficulties or unnecessary hardship of the applicant inconsistent with the general purpose and the intent of this Zoning Code (Title 12).
  - (2) There are exceptional or extraordinary circumstances or conditions applying to the property involved or to the intended use or development of the property involved or to the intended use or development of the property that do not apply generally to other properties or uses in the same zoning district or neighborhood.
  - (3) The granting of the variance will not alter the essential character of the locality or substantially impair environment quality, property values or public safety or welfare in the vicinity.
  - (4) A variance is necessary for the applicant to enjoy a substantial property right possessed by other properties in the same zoning district and does not confer a special privilege ordinarily denied to other properties in the district.
  - (5) The grant of a variance is necessary, not because it will increase the applicant's economic return, although it may have this effect, but because without a variance the applicant will be deprived of reasonable economic return from, the property.
- (B) In addition, the Board may permit such modification of the yard or lot area or width regulation as may be necessary to secure the appropriate improvement of a parcel of land that is too small to be appropriately improved without such modification, provided the parcel was separately owned at the time of passage of this Chapter or is adjacent to buildings that do not conform to the general restrictions applicable to their location.
- (C) In granting a variance, the Board may impose such conditions as it may deem necessary to protect the public health, safety or welfare and to further the purpose and intent of this Zoning Code (Title 12). Such conditions shall be made a part of and be attached to the required zoning permit.

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1203.05      CONDITIONAL USES.

- (A) The Board of Appeals shall hear and determine all conditional uses that are specifically listed in the various districts within a reasonable timeframe by public hearing, in accordance with Section 1203.02. Conditional uses, although often desirable, will more intensely affect the surrounding area in which they are located than the permitted uses of such districts since this is the case, the Board shall approve an application for a conditional use only when the following conditions are met:
  - (1) The conditional uses specifically listed or interpreted as listed in the district in question.

- (2) The proposed development will be in keeping with the existing land use character and physical development potential of the area and will not have undesirable effects on the surrounding area.
- (3) The criteria listed in Section 1209.06 shall also be applied.
- (B) In granting a conditional use, the Board may impose such conditions, as it may deem necessary to protect the public health, safety or welfare and to further the purpose and intent of this Zoning Code (Title 12).

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1203.06 "SUBSTANTIALLY SIMILAR" EXCEPTIONS TO PERMITTED USES.

The Board of Appeals may grant exceptions to permitted uses where the provisions of this Zoning Code (Title 12), due to conditions precedent or subsequent, are not precise enough or are too general to cover all applications without the Board's interpretation within a reasonable timeframe by public hearing, in accordance with Section 1203.02. An exception to a permitted use may be granted by the Board only after review of an application and by unanimous vote of approval. Therefore, in granting an exception, the Board may impose such conditions as it may deem necessary to protect the public health, safety or welfare and to further the purpose and intent of this Zoning Code (Title 12). The Board shall not, however, have the right to change the intent of this Zoning Code (Title 12) by permitting any use that cannot be reasonably interpreted as "intended" in the district in question, so any such application must only be approved, if the use is determined to be "substantially similar" to a permitted use in the district.

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1203.07 SUBSTITUTIONS OF NONCONFORMING USES.

- (A) The Board of Appeals may permit changes and extensions of nonconforming uses within a reasonable timeframe by public hearing, in accordance with Section 1203.02.
- (B) Such request shall be reviewed by the following criteria for approval:
  - (1) A nonconforming use of a less objectionable nature may be substituted for an existing nonconforming use.
  - (2) An existing, legal nonconforming use, which occupies only a portion of an existing structure or premises may be extended throughout such structure or premises.
  - (3) A nonconforming use or building may be altered or reconstructed, provided that such will make the nonconforming use substantially more in character with its surroundings.
  - (4) A nonconforming use, may be extended when such extension will substantially make the nonconforming use more in character with its surroundings. Such extension shall not be greater than fifty percent of the size of the nonconforming use that existed at the time of passage of this Zoning Code (Title 12).

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1203.08 TEMPORARY USES.

- (A) The temporary use of a building or premises may be considered and decided within a reasonable timeframe by public hearing, in accordance with Section 1203.02. This may include uses such as a house trailer or construction office, in any district, for a purpose or use that does not conform to the regulations prescribed by this Zoning Code (Title 12) for the district in which it is located may be granted when determined justifiable by the Board of Appeals. Portable toilets for construction and other such small structures shall not require temporary use approval by the Board.
- (B) Such temporary use shall be granted in the form of a temporary and revocable permit for not more than a twelve (12) month period subject to such conditions as will safeguard the public health, safety, convenience and general welfare.

## CHAPTER 1204 - - DISTRICTS GENERALLY AND ZONING MAP

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### 1204.01 ESTABLISHMENT OF DISTRICTS.

For the purpose of this Zoning Code (Title 12), the Village is divided into the following districts:

- (A) R-1 Family Residence District
- (B) B-1 General Business District
- (C) M-1 General Manufacturing District
- (D) PD Planned Development District

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### 1204.02 INCORPORATION OF ZONING MAP.

The districts and boundary thereof are established as shown on the Zoning Map, which Map, together with all notations, references, data district boundaries and other information shown thereon, shall be part of this Zoning Code (Title 12), published as Attachment #2. The Zoning Map, properly attested, shall be and remain on file in the office of the Fiscal Clerk.

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### 1204.03 INTERPRETATION OF DISTRICT BOUNDARIES.

- (A) The district boundary lines on the Zoning Map are subject to the interpretation of the Zoning Inspector and are guided by the following intention.
  - (1) Lines are intended to follow either streets, alleys or lot lines and, where the districts designed on the Map are bounded approximately by such street, alley or lot lines: the street, alley or lot lines shall be construed to be the boundary of the district, unless such is otherwise indicated on the Map. In case of subdivided property, the district boundary lines shall be determined by the use of the scale on the Zoning Map or by dimensions.
  - (2) Where the boundary of a district follows a railroad line, such boundary shall be deemed to be located midway between the main tracks of such railroad line.
  - (3) When a district boundary divides a lot in a single ownership existing at the time of enactment of this Zoning Code (Title 12), the use authorized on, and the district requirements of the least restricted portion of such lot shall be construed as extending to the entire lot, provided that such extension shall not include any part of the lot which is more than fifty feet from the district boundary line.

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### 1204.04 ZONING OF ANNEXED LAND.

Upon annexation of township territory to the Village, any township zoning regulation then in effect shall remain in full force until Council either adopts the existing regulations or new regulations. When no township regulations are in effect, the annexed area shall be considered zoned R-1 Residence District until action is taken to zone such area in accordance with the Zoning Code (Title 12).

## CHAPTER 1205 - - R-1 RESIDENCE DISTRICT

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### 1205.01 PURPOSES.

The purpose of the R-1 Family District is to provide an area for residential uses and those public and semi-public uses normally considered an integral part of the residential neighborhood they serve.

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### 1205.02 PERMITTED USES.

The following uses are permitted in an R-1 Family Residence District:

- (A) Single and two-family dwellings;
- (B) Churches, schools, libraries, parks, playgrounds and essential services;
- (C) Home businesses; and
- (D) Accessory uses, such as private garages and accessory buildings.

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### 1205.03 CONDITIONAL USES.

Subject to approval by the Board of Appeals, the following conditional uses may be permitted in an R-1 Family Residence District:

- (A) Multifamily dwellings, tourist homes, lodging houses, hotels and motor hotels, apartment buildings and condominiums;
- (B) Utility substations and pump houses;
- (C) Hospitals, community centers, funeral homes, cemeteries and utility office buildings;
- (D) Offices or studios in residences of physicians, dentists, artists, lawyers, engineers, teachers, architects or other members of a State licensed profession;
- (E) Clubs, lodges, rest homes and clinics; and
- (F) Other uses that may qualify as exceptions.

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### 1205.04 PROHIBITED USES.

All uses not listed as permitted or conditionally permitted herein shall be prohibited.

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### 1205.05 LOT AREA AND WIDTH.

Each single and two family dwellings in an R-1 Family Residence District shall be located on a lot having an area of not less than 8,000 square feet and a lot width of not less than 80 feet at the building line. Each multifamily dwelling shall add 2,000 square feet to the lot area and 10 feet to the lot width for each unit over two.

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### 1205.06 YARDS.

(A) Generally. All structures in an R-1 Family Residence District shall have the following minimum yard spaces:

- (1) Single-family dwelling
  - Front yard 25 feet
  - Side yard 8 feet
  - Rear yard 25 feet
- (2) Two-family dwelling
  - Front yard 25 feet
  - Side yard 8 feet

Rear yard 35 feet

(3) Multifamily and other permitted uses as required by Board of Appeals

(B) Corner Lots. Corner lots shall provide the minimum front yard requirements on each street side of the lot.

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1205.07 FLOOR SPACE REQUIREMENTS.

In an R-1 Family Residence District, all buildings constructed for home habitation shall provide the following square feet of floor space for living purposes, excluding garages, porches, breezeways, etc.:

	Minimum First Floor	Total Minimum
(A) One-story single-family dwelling	800	800
(B) 1-1/2 story single-family dwelling	800	1,250
(C) Two-story single-family dwelling	750	1,400
(D) Split level single-family dwelling		1,250
(E) Two-family dwelling		
(1) One story floor plan (per unit)	800	
(2) Two story floor plan (per unit)	600	1,250
(F) Multiple dwelling per unit for one bedroom units		500
Add for each additional bedroom		120

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1205.08 EXISTING MOBILE HOMES.

Existing Mobile Homes (trailers) on lots at the time of this ordinance can remain until the owner sells the lot. The Mobile Home will be removed at the time of sale. Any new home constructed on the lot must meet the Residential floor space requirements found in Section 1205.07. Present owners may replace a Mobile Home with one of the same size or larger.

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1205.09 MANUFACTURED HOUSES.

(A) Manufactured housing is allowed in R-1 Family Residential Districts if the following conditions are met

- (1) Built pursuant to HUD Code after January 1, 1995.
- (2) Attached to a permanent foundation.
- (3) Length of at least 22 feet.
- (4) Width of at least 22 feet.
- (5) Floor space area of 800 feet.
- (6) Conventional residential siding, 6 inch minimum eave overhang, and minimum of 3:12 roof pitch.

## CHAPTER 1206 - - B-1 GENERAL BUSINESS DISTRICT

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### 1206.01 PURPOSES.

The purpose of the B-1 General Business District is to provide for a wide range of retail facilities and services, organized in business district(s), which promote the community character of the Village and primarily serve the neighborhood surrounding the business district.

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### 1206.02 PERMITTED USES.

The following uses are permitted in a B-1 General Business District:

- (A) Any uses permitted in residential districts, including conditional uses
- (B) Major retail outlets, including furniture, department, clothing, shoe, variety, hardware, appliance, paint, lumber yard and wallpaper stores;
- (C) Food, drug and beverage establishments, including grocery stores, supermarkets, meat markets, drug stores, bakeries in conjunction with retail sales, restaurants, tea rooms and taverns;
- (D) Specialty shops, including gift shops, magazine, book and stationary outlets, florist shops, camera and photography shops and sporting goods stores;
- (E) Service and recreational facilities, including laundromats, dry cleaning and laundry pickup stations, barber and beauty shops, shoe repair and tailor shops, news media and mortuaries;
- (F) Business and professional offices, including medical and dental offices and clinics, law offices, insurance and real estate offices, banks, finance and utility companies;
- (G) Automotive and related uses, including automobile service stations, public garages, motorcycle and bicycle shops and cab stands;
- (H) Accessory uses or buildings; and
- (I) Group homes.

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### 1206.03 CONDITIONAL USES.

Subject to approval by the Board of Appeals, the following conditional uses may be permitted in a B-1 General Business District

- (A) Construction establishments, such as building, plumbing, heating and other special trade contractors;
- (B) Manufacturing establishments;
- (C) Trucking terminals and facilities;
- (D) Wholesale and warehousing facilities; and
- (E) Other uses that may qualify as an exception.

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### 1206.04 PROHIBITED USES.

All uses not listed as permitted or conditionally permitted herein shall be prohibited.

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### 1206.05 LOT AREA AND WIDTH.

- (A) Residential Uses. Each residential use to be accommodated in the B-1 Business District shall meet the minimum lot width requirements of the R-1 Family Residence District.
- (B) Business Uses. No minimum lot area or minimum lot width is required for business uses.

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1206.06 YARDS.

- (A) Residential Uses. Each residential use to be accommodated in the B-1 Business District shall meet the minimum yard requirements of the R-1 Family Residence District.
- (B) Business Uses.
- (1) Front Yard. No minimum yard required, except the front of buildings should be in line with buildings on adjoining lots.
  - (2) Side Yard. No minimum yard required, except lots adjoining a residence shall provide a side yard of six feet, and those adjoining a residential district shall also provide a side yard. No roof overhang shall extend over an adjoining property.
  - (3) Rear Yard. There shall be a rear yard of twenty feet. Where a lot line abuts an alley, one-half of the width of such alley may be considered in meeting the rear yard requirements.

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1206.07 LANDSCAPING OR SCREENING.

For uses in a B-1 General Business District abutting a residential district, the minimum yards may be reduced up to fifty percent of the minimum side or rear yard requirements if acceptable landscaping or screening, approved by the Board of Appeals, is provided. Such screening shall be masonry or solid fence between four and six feet in height. Maintained in good condition and free of all advertising or other signs. Landscaping provided in lieu of such wall or fence shall consist of a strip of land not less than fifteen feet in width planted with evergreen hedge, or dense planting of evergreen shrubs not less than four feet in height.

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1206.08 SITE PLAN REVIEW.

If any property contains more than one business, a site plan indicating the relation of all uses on the property must be submitted to the Zoning Inspector with any change of use or improvement of the property to demonstrate continued compliance with Title 12.

## CHAPTER 1207 - - M-1 GENERAL MANUFACTURING DISTRICTS

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### 1207.01 PURPOSES.

The purpose of the M-1 General Manufacturing District is to provide for community business and light industrial uses, including storage and manufacturing uses not normally creating a nuisance discernable beyond the property on which they are located.

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### 1207.02 PERMITTED USES.

The following uses are permitted in an M-1 General Manufacturing District

- (A) Any use permitted in the B-1 General Business District, except residential uses;
- (B) Manufacturing;
- (C) Research and testing facilities;
- (D) Offices and laboratories;
- (E) Grain elevators and fees mills;
- (F) Manufacture, sale and storage of building materials;
- (G) Wholesale and warehousing activities;
- (H) Transport and trucking terminals;
- (I) Equipment storage and sales;
- (J) Restaurants;
- (K) Recreational facilities;
- (L) Essential services;
- (M) Accessory uses; and
- (N) Public service facilities.

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### 1207.03 CONDITIONAL USES.

Subject to approval by the Board of Appeals, the following conditional uses may be permitted in an M-1 General Manufacturing District:

- (A) Mineral extraction, storage and processing, including oil and gas wells;
- (B) Dwellings; and
- (C) Other uses that may qualify as an exception pursuant to Section 1209.08

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### 1207.04 PROHIBITED USES.

All uses not listed as permitted or conditionally permitted herein shall be prohibited.

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### 1207.05 YARDS.

All structures to be constructed, altered or moved in an M-1 General Manufacturing District shall provide yards of the following minimum depths:

- (A) Front Yard, Thirty-five feet;
- (B) Side Yard. Fifteen feet, except where a side yard abuts a residential district, in which case a side yard of twenty-five feet shall be provided; and
- (C) Rear Yard. Twenty-five feet

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1207.06 LANDSCAPING OR SCREENING.

In an M-1 General Manufacturing District, newly established manufacturing uses adjacent to a residential district shall provide, on the adjacent property line, a dense hedge, tree row or other suitable landscape device adequate to visually screen the manufacturing area from the residential district.

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1207.07 SITE PLAN REVIEW.

If any property contains more than one business, a site plan indicating the relation of all uses on the property must be submitted to the Zoning Inspector with any change of use or improvement of the property to demonstrate continued compliance with Title 12.

## CHAPTER 1208 - - PD PLANNED DEVELOPMENT DISTRICTS

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### 1208.01 PURPOSES.

The purpose of the PD Planned Development District is to permit greater flexibility in land development than that permitted by the strict interpretation of this Zoning Code (Title 12). The Planned Development District should only be used for projects of high quality that would not normally be provided for in other districts for projects where an extensive review of plans is desirable. No uses are permitted outright.

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### 1208.02 PERMITTED USES.

After an extensive plan review, the following uses, individually or by combination, may be permitted in a PD Planned Development District:

- (A) Single-family and multi-family housing projects consuming at least three (3) acres or including fifteen (15) or more dwelling units, including apartment buildings and condominiums;
- (B) Home Businesses;
- (C) Lodging houses, vacation homes, tourist homes, camps, similar uses;
- (D) Large recreational complexes having several types of recreational uses;
- (E) Manufacturing parks;
- (F) Shopping centers;
- (G) Facilities needed in support of any of the uses set forth in subsections (a) to (g) hereof such as shopping, schools, churches, clubs, parks, water and/or sewage treatment facilities, etc., when submitted as a part of the overall development plan;
- (H) Essential Services;
- (I) Public uses and Public service facilities;
- (J) Child Day Care;
- (K) Funeral Homes or Mortuaries;
- (L) Professional Services – Such as Services Provided by Doctors, Dentist, Lawyers, Architects, Engineers, Insurance and Real Estate Agents; and
- (M) Accessory uses.

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### 1208.03 PROHIBITED USES.

The flexibility of the PD allows for a mix of uses and therefore any use may be considered, though preference is given to those uses specifically permitted in Section 1208.02. If a non-listed use is permitted by plan, the Planning and Zoning Commission shall ensure proper land use controls are placed to ensure it's compatibility with the district.

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### 1208.04 CONFORMITY TO VILLAGE PLANS.

A planned development project shall generally conform to any adopted Village plans and any standards proposed therein, and shall be compatible with and not adversely affect adjacent and other property in the area.

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### 1208.05 LOTS; YARDS.

In a PD Planned Development District, the physical relation of structures and their yard space shall be determined in accordance with one or a combination of the following methods:

- (A) The lot and yard requirements of the zoning district specified as most appropriate or similar to the type of structure,
- (B) Specific yard and lot requirements (made part of the development plan text) prepared by the developer and approved by Council, or
- (C) Arrangement in accordance with a map plan of the site, showing the arrangement of the site and structures and approved by Council.

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1208.06 DEVELOPMENT PLANS.

- (A) A development plan is required for each proposed PD Planned Development District The development plan shall include the following:
  - (1) The proposed location and size of areas (all land uses) indicating types of uses for each different type of land use area;
  - (2) Square footage of building area and location of any uses other than residential;
  - (3) The location of residential uses, indicating dwelling unit densities, dwelling unit types and the total number of dwelling units in the development plan, and showing boundaries of all sites or lots;
  - (4) The proposed provision of water, sewage disposal and surface draining facilities;
  - (5) The proposed traffic circulation pattern, including public and private streets, parking areas, walks and other access ways, indicating their relationship to topography, existing streets or showing other evidence of reasonableness;
  - (6) The proposed use of any required recreational land and any other land for recreational or leisure use;
  - (7) The proposed schedule of site development and construction of structures and associated facilities;
  - (8) Sketches and other text or materials indicating design principles and concepts to be followed in site development construction, landscaping and other features;
  - (9) Plans or text showing or describing the arrangement of structures and yards as required in section 14.04; and
  - (10) Any other information required by the Planning and Zoning Commission to determine the appropriateness of the proposal.
- (B) Ten (10) copies of the development plan shall be submitted to the Zoning Inspector at least fifteen (15) days prior to the preliminary discussion meeting at which it is considered. Prior to the discussion meeting, the Zoning Inspector shall provide copies of the development plan to Council, the Planning and Zoning Commission, the County Health Department and other appropriate agencies or persons for study and comment, and shall request their attendance at the discussion meeting.
- (C) At the discussion meeting it shall be determined if the application is eligible for further consideration, and if so, Council shall proceed to consider the requested zoning amendment in the same manner as other Zoning amendments.

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1208.07 FORCE AND EFFECT.

Once a PD Planned Development District is approved, underway or completed, no change in use is permitted except by approval of the Board of Appeals, unless the development plan is amended in accordance with Section 1201.06.

## CHAPTER 1215 - - NONCONFORMING USES

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### 1215.01 CONTINUATION.

Except as hereinafter specified, the lawful use of a building or premises existing at the time of the adoption or amendment of this Zoning Code (Title 12) may be continued, although such use, building or structure does not conform to the provisions of this Zoning Code (Title 12) for the district in which it is located.

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### 1215.02 MODIFICATIONS; ALTERATIONS.

No existing building or premises devoted to a use not permitted by this Zoning Code (Title 12) in the district in which such building or premises is located, except when required by law or order, shall be enlarged, extended, reconstructed, substituted or structurally altered unless the use thereof is changed to a use permitted in the district in which such building or premises is located; except as follows:

- (A) When authorized by the Board of Appeals in accordance with Section 1202.10, a nonconforming use may be substituted by another not more objectionable nonconforming use.
- (B) Whenever a nonconforming use has been changed to a conforming use, such use shall not thereafter be changed to a nonconforming use.
- (C) Whenever a lawful use becomes nonconforming through a change in this Zoning Code (Title 12) or in the district, such use may be continued subject to the same limitations and conditions set forth in subsections (A) and (B) hereof:
- (D) No building structure or premises where a nonconforming use has been discontinued for a period of twenty-four months or more shall again be put to a nonconforming use,
- (E) A nonconforming lawful use which has been damaged or destroyed by fire, explosion, act of God or a public enemy may be reconstructed and used as before the time it was damaged or destroyed, provided that such repairs or reconstruction are completed within twenty-four months of the date of such damage; that the new building, use or structure shall not contain more than the original space of the replaced building, use or structure; and that it shall conform to all applicable building regulations.

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### 1215.03 LOT OF RECORD.

When an existing lot is an official lot of record at the time of adoption of the Zoning Code or any amendments does not comply with the area, yard, or other requirements of Title 11 or Title 12, such lot may be used as a building site provided, however, that the proposed building is compliant with yard setbacks and other requirements of this resolution, so as to not generate additional non-conforming conditions.

CHAPTER 1220 - - OFF-STREET PARKING AND LOADING

1220.01 LOCATION; ACCESS; RATIO.

Off-Street automobile parking spaces shall be provided on any lot on which any of the uses listed in Section 1206.02 are established. Such spaces shall be provided with vehicular access to a street or alley. For purposes of determining the off-street parking space required, the ratio of 180 square feet per parking space shall be used.

1220.02 SCHEDULE OF PARKING SPACES.

The number of off-street parking spaces required shall be as follows:

Use	Parking Spaces Required
(A) Automobile or machinery sales and service garages	1 space for each 600 sq. ft. of floor area
(B) Banks, business and professional offices	1 space for each 400 sq. ft. of floor area
(C) Bowling alleys	5 spaces for each alley
(D) Churches and schools	1 space for each 6 seats in an auditorium or 1 space for each classroom, whichever is greater
(E) Drive-in restaurants	Conditional upon approval of the Board of Appeals, based on the particular design of the facility
(F) Dwellings	1 space for each single family dwelling, 2 spaces for each two-family dwelling, 1 1/2 spaces for each unit in a multi-family dwelling
(G) Funeral Homes, Mortuaries	4 spaces for each parlor or 1 space for each 50 sq. ft. of floor area, whichever is greater
(H) Furniture and appliance stores	1 space for each 400 sq. ft. of floor area household equipment or 1000 square-foot and greater
(I) Hotels, lodging houses and motor hotels	1 space for each living or sleeping unit
(J) Libraries and museums or art galleries	1 space for each 250 sq. ft. of floor area maximum
(K) Manufacturing plant, research or testing Laboratories and bottling plants and Over 1,000 sq. ft. in area	1 space for each three employees in the working shift or 1 space for each 1200 sq. ft. of floor area, whichever is greater
(L) Medical or dental clinics	1 space for each 250 sq. ft. of floor area
(M) Restaurants, bars and night clubs over 1000 sq. ft. in floor area (except drive-ins)	1 space for each 200 sq. ft. of floor area
(N) Retail stores, shops, etc. of over 2000 sq. ft. In floor area	1 space for each 300 sq. ft. of floor area
(O) Sanitariums, convalescent homes, Children's Homes and hospitals	1 space for each 2 beds
(P) Sports arenas, auditoriums, theaters and Assembly halls, other than schools	1 space for each 6 seats
(Q) Wholesale establishments or warehouses	1 space for every 3 employees on maximum shift or 1 space for each 3000 sq. ft. of floor area, whichever is greater

1220.03 DEVELOPMENT AND MAINTENANCE OF PARKING AREAS.

Every parcel of land hereafter used as a public or private parking area, including a business parking lot and an automobile or trailer sales lot, shall be developed and maintained in accordance with the following requirement is:

- (A) Screening and Landscaping. Off-street parking areas for more than five vehicles shall be effectively screened on each side which adjoins premises situated in any residential district by a masonry wall or solid fence of acceptable design. Such wall or fence shall be between four and six feet in height and shall be maintained in good condition. Landscaping provided in lieu of such wall or fence shall consist of a strip of land not less than fifteen feet in width planted with an evergreen hedge, or dense planting of evergreen shrubs not less than four feet in height.
- (B) Surfacing. Any off-street parking area for more than five vehicles shall be graded for proper drainage and surfaced so as to provide a durable and dustless surface.
- (C) Lighting. Any lighting used to illuminate any off-street parking area shall be so arranged as to reflect the light away from adjoining premises in any residential district.
- (D) Setback. No part of any parking area for more than five vehicles shall be closer than five feet to any established right-of-way.

## CHAPTER 1221 - - PROVISIONS RELATING TO ALL DISTRICTS

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### 1221.01 PROHIBITED USES.

The following are expressly prohibited within any zoning district:

- (A) Metallic powder works or electroplating;
- (B) Chemical plants which could have a by-product polluting the air, land and water;
- (C) Crematory;
- (D) Distilling of bones, fat or glue, glue, gelatin manufacturing;
- (E) Waste dumping (toxic or otherwise), storing, burying, reducing, disposing of or burying garbage refuse, scrap metal, rubbish, offal or dead animals, except such as a result from the normal use of premises unless such dumping is done at a place provided by the Village Council/township trustees for such specific purposes.
- (F) Salvage yards including but not limited to auto, agriculture, machinery, marine etc. or places for the collection of scrap metal, paper, rags, glass or junk for salvage or storage purposes.
- (G) Outdoor theaters;
- (H) Commercial race tracks;
- (I) Outdoor storage of inoperable, unlicensed or unused motor vehicle for a period of thirty (30) days is prohibited. Said vehicles, if stored on the premises shall be enclosed within a building;
- (J) Manufactured or storage of explosives or fireworks;
- (K) Amusement parks;
- (L) Competition of motorized vehicles where admission is charged;
- (M) Inherently dangerous animals - Any animal that poses a possibility of any one or more of the following;
  - (1) Harmful competition to native wildlife
  - (2) Introduction of diseases of pets harmful to humans, domestic animals or wildlife
  - (3) Threatening wildlife or natural resources
  - (4) Endangerment to human physical safety
  - (5) Inherently dangerous animals are not animals considered common pets or common farm animals
- (N) Tires, disabled automobiles and trucks;
- (O) House trailers;
- (P) Kennels
- (Q) The possession, importing, breeding, boarding, exhibiting, or selling of any inherently dangerous animal; for example, lions, tigers, bears (including those native to Ohio), alligators, wild cats, poisonous reptiles of all types; as well as, boa constrictors, anaconda or pythons over eight (8) feet in length, and other inherently dangerous animals not indigenous to Ohio.

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### 1221.02 AGRICULTURAL USES.

Nothing in this Zoning Code (Title 12) shall prevent the use of any land for agricultural purposes, or the construction or use of a building or structure incident to the agricultural use of the land on which such building or structure is located. However, no building to house animals, other than domestic pets, shall be erected closer than 300 feet to any residence other than the residence of the owner or keeper of such animals in any zoning district with the exception of a structure housing up to thirteen (13) chickens for egg production, with roosters prohibited.

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### 1221.03 REAR DWELLINGS.

No building in the rear of a principal building on the same lot shall be used for residential purposes unless it conforms to all yard, open space and off-street parking requirements. The allowance for such structure shall be limited to one rear dwelling per parcel and must be no more than 75% of floor area of the primary residence.

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1221.04 STREET FRONTAGE REQUIRED.

Except as permitted by other provisions of this Zoning Code (Title 12) , no lot shall contain any building used in whole or part for residential purposes unless such lot abuts, for at least fifty feet, on a street, and there shall be not more than one single-family dwelling for such frontage.

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1221.05 TRAFFIC VISIBILITY ACROSS CORNER LOTS.

In any residential district, on any corner lot, no fence, structure or planting shall be erected or maintained within twenty feet of the corner (the point of intersection of the right-of-way lines) which fence, structure or planting interferes with traffic visibility across the corner.

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1221.06 OFF-STREET PARKING AND LOADING.

In any district, spaces for off-street parking and loading shall be provided in accordance with Chapter 1220.

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1221.07 ESSENTIAL SERVICES.

Essential services shall be permitted as authorized and regulated by law and other resolutions of the Village, it being the intention hereof to except such essential services from the application of this Zoning Code (Title 12).

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1221.08 UNSAFE BUILDINGS.

Nothing in this Zoning Code (Title 12) shall prevent the strengthening or restoring to a safe condition of any part of any building or structure declared unsafe by proper authority.

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1221.09 VACATED STREET OR ALLEY.

Whenever any street, alley or other public way is vacated by official action as provided by law, the zoning district adjoining the side of such vacated public way shall be extended automatically to the middle of such vacated public way, depending on the side or sides to which such lands revert, to include the right-of-way thus vacated, which vacated right-of-way shall thenceforth be subject to all regulations for the extended district.

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1221.10 BUILDING HEIGHT.

No building shall exceed two and one-half stories or thirty-five (35) feet in height.

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1221.11 ACCESSORY BUILDINGS IN RESIDENTIAL DISTRICTS.

In a residential district, accessory buildings shall be clearly incidental to the residence on the same property and at least six (6) feet from any lot line.

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1221.12 EXCEPTIONS AND MODIFICATIONS.

(A) Platted lots. When a lot which is an official platted lot of the Village as recorded at the time of adoption of this Zoning Code (Title 12) does not comply with the area, yard or other requirements of Title 12, such lot may be used as a building site. However, the yard and other requirements of the district shall be complied with as closely as possible considering the conditions present on the lot and in the opinion of the Board of Appeals.

(B) Yards.

(1) Allowable projections of residential structures. Any structure may project into the required front yard if existing structures on both adjacent lots, in the same district, have less than the required minimum front

yard. However, such projection shall extend not closer to the street than the most conforming of the adjacent structures. Architectural features of residential buildings, such as window sills, cornices and roof overhangs, may project into the required yard, provided such projection is not more than four feet and does not reach closer than four feet to any lot line.

- (2) Allowable projections of accessory buildings. One-story accessory buildings may project only into the rear yards abutting on an alley, providing such projection extends not closer than five feet to the rear line.
- (C) Height limits. The height limitations of this Zoning Code (Title 12) shall not apply to church spires, belfries, cupolas and domes not intended for human occupancy, monument, water towers, masts, and aerials. Buildings may be constructed to exceed height line limitations if a full sprinkler system is installed.
- (D) Off-street Parking in B-1 Districts.
  - (1) Parking standards shall not apply to the following portions of the B-1 General Business District:
    - (a) All lots along Sandusky Street from Mound Street to Poplar Street;
    - (b) All lots along Portland Street from Squires Street to Walnut Street.
  - (2) Plans for parking must be submitted and approved by the Board of Appeals before a zoning permit will be issued.

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1221.13 PERFORMANCE STANDARDS.

- (A) No land or building in any district shall be used or occupied in any manner so as to create any dangerous, injurious, noxious or otherwise objectionable element or condition, including but not limited to the following:
  - (1) Fire Hazards. Any activity involving the use of flammable or explosive materials shall be protected by adequate firefighting and fire suppression equipment and by such safety devices as are normally used in the handling of such materials.
  - (2) Radioactivity or electrical disturbance. No activity shall emit dangerous radioactivity at any point, or cause electrical disturbance adversely affecting the operation at any point of any equipment or appliance other than that of the creator of such disturbance.
  - (3) Noise. Noise which is objectionable, as determined by the Board of Appeals, due to volume, frequency or beat, shall be muffled or otherwise controlled, except during construction operations. Sirens and related apparatus used solely for public purposes are exempt from this requirement.
  - (4) Vibration. No vibration shall be permitted which is discernable without instruments on any adjoining lot or property.
  - (5) Smoke. Smoke shall be controlled as much as economically possible as determined by the Board in accordance with Ohio Environmental Protection Agency standards.
  - (6) Odors. No malodorous gas or matter shall be permitted which is discernable on any adjoining lot or property.
  - (7) Air pollution. No pollution of air by ash, dust, vapors or other substances shall be permitted which is harmful to health, animals, vegetation or other property, or which can cause soiling.
  - (8) Glare. No direct or reflected glare shall be permitted which is visible from any property or from any public street, road or highway.
  - (9) Erosion. No erosion, by either wind or water, shall be permitted which will carry objectionable substances onto neighboring properties.
  - (10) Water pollution. Pollution of water shall be subject to the requirements, regulations and standards established by the Ohio Environmental Agency.
- (B) All uses existing on the effective date of this Zoning Code (Title 12) shall conform to this section within one year provided that an extension of up to six months may be granted by the Board if the owner or operator of the use can demonstrate that compliance would create an unreasonable hardship
- (C) The Zoning Inspector shall refer any proposed use which is likely to violate this section to the Board for review.

## CHAPTER 1222 - - SIGN REGULATIONS

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### 1222.01 PURPOSE.

The purpose of this chapter is to promote and protect the public health, welfare and safety by regulating existing and proposed outdoor advertising signs and outdoor signs of all types. It is intended to protect property values, create a more attractive economic and business climate, enhance and protect the physical appearance of the community, and preserve the scenic and natural beauty of designated areas. It is further intended to reduce sign or advertising distraction and obstructions that may contribute to traffic accidents, reduce hazards that may be caused by signs overhanging or projecting over public right-of-way, provide more open space, and curb the deterioration of the natural environment and enhance community development.

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### 1222.02 GOVERNMENTAL SIGNS EXCLUDED.

For the purpose of this resolution, “sign” does not include signs erected and maintained pursuant to and in discharge of any governmental functional or required by any law, ordinance or governmental regulation.

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### 1222.03 GENERAL REQUIREMENTS.

The regulations contained in this section shall apply to all signs and all use districts.

- (A) Any illuminated sign or lighting device shall employ only light emitting a light of constant intensity and no sign shall be illuminated by or contain flashing, intermittent, rotating or moving light or lights. In no event shall an illuminated sign or lighting device be placed or directed so as to permit the beams and illumination therefrom to be directed or beamed upon a public street, highway, sidewalk or adjacent premises so as to cause glare or reflection that may constitute a traffic hazard or nuisance;
- (B) All wiring, fittings and materials, used in the construction, connection and operation of electrically illuminated signs shall be in accordance with provisions of the National Electrical Code or the local electric code in effect;
- (C) No projecting sign shall be erected or maintained from the front or facing building, a distance of more than two (2) feet, including those projecting from the face of any theater, hotel or motel marquee;
- (D) No sign shall be placed on the roof of any building;
- (E) No portable or temporary sign shall be placed on the front or facing a building, on any premises;
- (F) No sign or part thereof shall contain or consist of banners, posters, pennants, ribbons, streamers, spinners, or other similar moving devices, as well as strings of lights shall not be used for the purpose of advertising or attracting attention when not part of a sign;
- (G) No sign erected or maintained in the window of a building, visible from any public or private street or highway, shall occupy more than twenty (20) percent of the window surface;
- (H) No sign of any classification shall be installed, erected or attached in any form, shape or manner to a fire escape or any door or window giving access to any fire escape;
- (I) All signs hung and erected shall be plainly marked with the name of the person, firm or corporation hanging or erecting the sign;
- (J) Should any sign be or become unsafe or be in danger with the name of the person maintaining the same, shall upon receipt of written notice from the Zoning Inspector proceed at once to put such sign in a safe place and secure condition or remove the sign.
- (K) No sign shall be placed in any public right-of-way except publicly owned signs, such as traffic control signs and directional signs. Signs directing and guiding traffic and parking on private property bearing no advertising matter shall be permitted on any property.
- (L) No building wall shall be used for advertising except that pertaining to the use carried on within such building.

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1222.04 SIGNS PERMITTED IN ALL DISTRICTS NOT REQUIRING A PERMIT.

- (A) Signs advertising the sale, lease, or rental of the premises upon which the sign is located, shall not exceed twelve square feet in area, except in all residential districts where the area of the sign shall not be more than six (6) square feet;
- (B) Professional name plates not to exceed four (4) square feet in area;
- (C) Signs denoting the name and address of the occupants of the premises, not to exceed two (2) square feet in area;

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1222.05 SIGNS PERMITTED IN ANY DISTRICT REQUIRING A PERMIT.

- (A) Signs or bulletin boards customarily incidental to places of worship, libraries, museums, social clubs, or societies such signs or bulletin boards shall not exceed fifteen (15) square feet in area and which shall be located on the premises of such institution;
- (B) Any sign advertising a commercial enterprise, including real estate developers or sub dividers, in a district zoned residential shall not exceed twelve (12) square feet in area and shall advertise only the names of the owner's trade names, products sold and/or the business or activity conducted on the premises where such sign is located;

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1222.06 SIGNS PERMITTED IN COMMERCIAL AND INDUSTRIAL DISTRICTS.  
REQUIRING A PERMIT

The regulations set forth in this section shall apply to signs in all commercial and industrial districts and shall require a permit.

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1222.07 TEMPORARY SIGNS.

Temporary signs not exceeding fifty (50) square feet in area, announcing special public or institutional events, the erection of a building the architect the builders or the contractor may be erected for a period of sixty (60) days plus the construction period.

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1222.08 FREE-STANDING SIGNS.

Free-Standing signs not over thirty (30) feet in height, having a maximum total sign area of one hundred (100) square feet per display area and located not closer than ten (10) square feet to any street right-of-way line and not closer than thirty (30) square feet to any adjoining lot line may be erected to serve a group of business establishments. There shall be only one free-standing sign for each building, regardless of the number of businesses conducted in said building.

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1222.09 POLE SIGNS.

Pole signs for symbolic design shall be permitted for business establishments provided no part of such sign shall project into the right-of-way of any street or highway. The maximum area of any face of such sign shall not exceed thirty (30) square feet and the pole support of the sign shall not be less than fifty (50) feet from any lot in any residential district.

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1222.10 WALL SIGNS PERTAINING TO NONCONFORMING USES.

Wall signs pertaining to a nonconforming use shall be permitted on the same premises of such use, provided the area of such sign does not exceed twelve (12) square feet.

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1222.11 POLITICAL SIGNS.

No political sign shall be posted in any place or in any manner that is destructive to public property upon posting or removal. All candidates for public office, their campaign commissioners or other persons responsible for the posting on public property of campaign material shall remove such material within two weeks following Election Day.

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1222.12 SIGN SETBACK REQUIREMENTS.

Except as provided in this resolution, signs and outdoor advertising structures where permitted.

- (A) Increased Setbacks: For every square foot by which such sign or outdoor advertising structure exceed fifty (50) square feet, the setback shall be increased by one half (1/2) foot but need not exceed on hundred (100) feet.
- (B) Setbacks at the intersection of highways: At the intersection of any state or federal highway with an arterial or collector street, the setback of any sign or outdoor advertising structure shall not be less than fifty (50) feet from the established right-of-way of each highway or street.
- (C) Setbacks for Public and Quasipublic Signs: Real Estate signs and bulletin boards for a church, school or any other public religious or educational institution may be erected not less than ten (10) feet from the established right-of-way of any street or highway provided such sign or bulletin board does not obstruct traffic visibility at street or highway intersections.

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1222.13 SPECIAL YARD PROVISIONS.

Signs and advertising structures where permitted shall be erected or placed in conformity with the side and rear yard requirements of the district in which located, except that no sign or advertising structure shall be erected or placed closer than twenty (20) feet of a side or rear lot line in any residential district.

## CHAPTER 1223 - - BLIGHT CONTROL

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### 1223.01 DEFINITIONS.

- (A) “Blighting” and “Blighting influence” means that a building or other structure is so poorly maintained that its condition, directly or indirectly, represents a threat to the health or safety of the general public or to persons living on adjoining property or in the area; constitutes an unsanitary condition; lends itself to habitation or infestation by rodents, termites or other vermin; or represents a threat to property values or to the residential or commercial desirability of adjoining property or other property within the area.
- (B) “Accessory building” means any structure located on the same lot as, or on a lot adjacent to a lot occupied by, a principal building, and its use is incidental and subordinate to that of the principal building.

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### 1223.02 MAINTENANCE OF BUILDINGS.

The exterior and condition of all buildings and structures on any premises shall be maintained so that the appearance thereof reflects a level of maintenance in keeping with the standards of the Village and so as to avoid blighting influences and hazards to health and safety.

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### 1223.03 MAINTENANCE OF PREMISES.

- (A) The owner, lessee or tenant of the owner having charge of the premises shall keep the exterior of all buildings and other structures on the premises, including, but not limited to, walls, roof, cornices, chimneys, drains, porches, landings, stairs, store fronts, signs, windows, doors, awnings, in good repair, and all surfaces thereof shall be kept protected for the purpose of preservation and avoiding a blighting influence to adjoining properties. All obsolete signs shall be removed. All surfaces shall be maintained free of broken glass, loose shingles, crumbling stone or brick or other conditions reflective of deterioration or inadequate maintenance, to the end that the property itself may be preserved safely, fire hazards eliminated, and adjoining properties and neighborhoods protected from blighting influences.
- (B) All premises shall be appropriately maintained. Lawns, hedges, bushes, trees and other vegetation kept trimmed and from becoming overgrown where exposed to public view or where such vegetation may constitute a blighting influence to adjoining properties. Lawns must be maintained at 8” or less. However, this section shall not preclude the maintenance of underdeveloped or undeveloped land in its natural state.
- (C) All canopies, signs, awnings, exterior stairways, exhaust ducts, porches where exposed to public view, shall be maintained in good condition and shall not show evidence of weathering, discoloration, ripping or tearing or other holes or breaks.

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### 1223.04 MAINTENANCE OF ACCESSORY BUILDINGS AND FENCES.

- (A) All dilapidated accessory buildings on any property shall be removed or rehabilitated. All accessory buildings which are to remain shall provide weather-proofed usable space and shall not harbor rodents, termites or other vermin, or otherwise, directly or indirectly, threaten the health and safety of the general public.
- (B) Outside storage on residentially zoned properties that can be seen from beyond the property line is not allowed. Generally, any equipment, building or landscaping materials; parts/auto parts; appliances or any scrap items may not be visible. Boats, campers and other similar items may be stored in a limited area of the rear yard of residentially zoned properties.
- (C) Fences, retaining walls or similar structures shall be anchored firmly in the ground shall be constructed in a workmanlike manner, shall be maintained so that such fences, retaining walls or similar structures shall always be in the state of good structural repair and shall not constitute a threat to the health and safety of the general public. In the alternative, such fences, retaining walls or similar structures shall be removed or replaced.

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1223.05      REMOVAL OF JUNK, LITTER, INOPERABLE VEHICLES AND DEBRIS.

- (A) All yards, courts or lots shall be kept free of junk, litter, inoperable vehicles and debris which may cause a fire hazard or act as a breeding ground for vermin or insects, or which have a blighting influence on the area.
- (B) Junk, litter, inoperable vehicles and debris cannot be left on the property. It must be disposed of properly. This includes discarded or broken auto parts, furniture, building and/or landscaping material and tires; litter such as discarded paper, cardboard, plastics, etc.; debris such as tree trimmings and fallen tree limbs or any other items that have been discarded.

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1223.06      STEPS, WALKS AND DRIVEWAYS.

All steps, paths, walkways, porches, drives, parking lots and parking areas shall be so constructed and maintained as to ensure safety and shall be kept free from deterioration and blighting influences. If any such area, by reason of its state of repair, constitutes a danger to health or safety, it shall be repaired or replaced. Hazards and unsanitary conditions shall be eliminated. All driveways and walks which exist within the public right-of-way which are now paved shall be maintained in good order by and at the expense of the owner of the title of the property.

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1223.07      NOTICES OF VIOLATIONS; NONCOMPLIANCE; REMEDIES OF VILLAGE.

- (A) When any premises is in violation of this chapter, the Mayor shall issue a notice of violation to the owner, lessee or agent or tenant of the owner having charge of the premises, by certified mail, return receipt requested, or delivered by the Zoning Inspector. This notice of violation shall contain an order to conform to this chapter within a certain number of days, not to exceed thirty.
- (B) If the owner does not comply with the order contained in the notice of violation, then the Mayor shall have the provisions of this chapter enforced and shall cause the violation to be corrected. The Mayor may employ the necessary labor and equipment to perform such task, together with any cleanup work required. All expenses incurred shall, when approved by Council, be paid out of any money in the treasury of the Village not otherwise appropriated.
- (C) In addition, the owner shall be liable for the penalties provided in this chapter.

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1223.08      CORRECTION OF VIOLATIONS BY VILLAGE; COSTS; LIENS.

- (A) Whenever any violation of this chapter is corrected by the Village, upon completion of the work, the Village shall give five (5) day notice, as set forth in section 23.07 (a), to the owner, lessee or agent or tenant of the owner having charge of the premises in violation, at the last known address of such person to pay the charges incurred. Such notice shall be accompanied by a statement of the amount of charged incurred, including the following:
  - (1) Administration and supervision;
  - (2) Transportation of equipment;
  - (3) Equipment rental;
  - (4) Equipment operator;
  - (5) Incidental labor;
  - (6) Materials provided; and
  - (7) Legal fees incurred.
- (B) If such charges are not paid within thirty days after the mailing of the notice, then Council shall make a written resolution to the County Auditor of its action under this chapter, with a statement of the approved charges, the amount paid for the performing of labor, the fees of the officers who made the service of the notice and return and a proper description of the premises by legal description or permanent parcel number. Such amounts, as approved by Council, shall be entered upon the tax duplicate, shall be a lien upon such lands from the date of the entry and shall be collected as other taxes and returned to the Village within the General Fund.

## 1231.01 BACKGROUND AND PURPOSE.

The Adult Entertainment Regulations grow out of noted concerns raised by the Village of Chesterville concerning the possibility of adult businesses locating in the Village and the potential of resulting ill effects on the Village.

- (A) **Zoning Authority:** Village of Chesterville, pursuant to Ohio RC 519.02 and for the purposes specified thereunder, may and does regulate and has local zoning control over land use in Chesterville. Adult entertainment establishments are a type of land use:
- (B) **Studies of Sexually Oriented Businesses:** Chesterville believes that the detailed findings of these studies are indicative of the kinds of problems that can occur when adult entertainment establishments locate within a community like Chesterville. The studies which were selected for relevance and appropriateness to Chesterville are the following:
- (1) Effects on Surrounding Area of Adult Entertainment Businesses in Saint Paul, Minnesota, by the Division of Planning, Department of Planning and Economic Development, St. Paul, Minnesota, 1978.
  - (2) Adult Entertainment 40-Acre Study, Planning Division, Department of Planning and Economic Development, St. Paul, Minn., 1978.
  - (3) Report of the Attorney General's Working Group On The Regulation of Sexually Oriented Businesses, 1989, Herbert H. Humphrey III, Attorney General, State of Minn.
  - (4) Sexually Oriented Business Study, Rochester, New York, by Duncan Associates, July 2000
  - (5) Adult Entertainment Businesses In Indianapolis: An Analysis, 1984.
  - (6) City of Austin, Texas Study of the Time, Place And Manner Regulation of (Adult) Business Activity, by the Special Programs Division of the Office of Land Development Services, Austin, Police Department and Austin Building Inspection Department, 1986.
  - (7) A Report on the Secondary Impacts Of Adult Use Businesses in the City of Denver, prepared for Denver City Council by the Zoning Administration, Office of Planning and Development, Department of Public Safety, Department of Excise and Licenses, Assessor's Office, and City Attorney's Office, January, 1998.
  - (8) Study of Adult Businesses and Other Businesses with Adult Materials, Kansas City, Missouri, by Attorney Eric Damian Kelley, Ph.D., AICP and Connie B. Cooper, AICP, April 1998.
  - (9) Adult Entertainment Study, Department of City Planning, City of New York, November 1994.
  - (10) A Study of Land Use Regulation of Adult Entertainment Establishments, Springfield, Missouri; Department of Community Development, November 1986.
  - (11) Adult Use Study, Newport News, Virginia, Department of Planning and Development, March 1986.
  - (12) Study of the Effects of the Concentration of Adult Entertainment Establishments in the City of Los Angeles, by the Los Angeles City Planning Department, June 1977.

- (13) Everything You Wanted to Know about regulating Sex Businesses XXX, by Eric Damian Kelley FAICP and Connie Cooper FAICP for the American Planning Association, Planning Advisory Service Report, Number 495/496.

**(C) Adverse Secondary Impacts of Sexually Oriented Businesses:**

- (1) There is a correlation between sexually oriented businesses and a reduction in appraised property values and an increase in property deterioration to both residential and commercial property values within a 1 – 3 block surrounding area.

The 1984 Indianapolis Study “undertook the quantification of possible effects of the proximity of adult entertainment businesses on the value of residential properties within a 1,000 foot radius of their locations”. The study looked at a comparison in property values between the “Control” area and the “Study” area. The “Study” areas were defined areas where adult entertainment uses were establishments were located. The “Control” areas were defined as areas similar in nature but outside the area where adult entertainment uses were established. The study noted that “despite average property values in the Study Area being “distinctly higher than the Control Areas, during the period 1979 – 1982, the Control Area showed an average annual appreciation of 24%, while the Study Area appreciated only 8.7% annually.

- (a) As reported in the Kelley & Cooper APA report #495/496, a nationwide Survey of MAI appraisers, revealed that 78% of respondents indicated that an adult bookstore would have a negative effect on residential property values within one block of the premises. 19% of the appraisers felt this depreciation would be in excess of 20%. 59% of appraisers felt the depreciation would be from 1 – 20%. 69% of appraisers also felt that a similar decrease in value would occur to commercial values within one block of an adult bookstore.

- (b) The Denver study reported that for the period 1994 –1997 residential properties “showed a loss in value for the ones that abut the adult business block” (page 43 of this study).

- (2) The Denver Study found that 69% of residents surveyed felt that adult entertainment establishments had a negative overall effect on their neighborhood. 23% of residents polled within the study areas in Denver reported they had considered moving to get away from the adverse impacts of adult entertainment establishments (see page 26 of the study). Specific activities observed by those living near adult entertainment establishments included littering, trespassing and drinking alcohol in public. Litter generated by customers of such businesses includes pornographic printed matter, used condoms, people urinating, masturbating and soliciting for prostitution in areas adjacent to adult entertainment establishments (page 26 of the study).

- (3) Patrons of standard businesses that were located in areas of adult entertainment felt less safe going to do business there.

- (4) There is a correlation between sexually oriented businesses and significantly increased major crime rates (such as indecent exposure, prostitution, rape, robbery and violent offences) in the immediate area of sexually oriented businesses.

- (a) The St. Paul 40-Acre Study cited a separate Phoenix, Arizona study, which noted that “on average, in the three study areas, property crimes were 43 percent higher, violent crimes were 4% higher and sex crimes were 500% higher than the control areas. Moreover, the study area with one of the city’s highest concentrations of adult businesses had a sex crime rate over 11 times as large as a similar area having no adult businesses. Finally, 89% of the reported crimes of indecent exposure were committed at the addresses of adult businesses.”

- (b) In the 1987 St. Paul 40-Acre Study noted that adult entertainment correlates to street prostitution, which leads to other crimes. 70% of all street prostitution in the St. Paul study was located within the “street prostitution zone” which was within the adult entertainment business areas studied. Street prostitution increased within 1-8 pedestrian blocks of sexually oriented businesses.
- (c) In examining the impact of adult entertainment uses in terms of the numerical instance of major crime per 10,000 population, in the 1984 Indianapolis Study established a “Control” area and a “Study” area for comparison. The “Control” area closely resembled the “Study” area socially, economically and geographically, but did not have adult entertainment uses. The Indianapolis study created a mathematical scoring system to evaluate crime both within and out of the “Study” area. The Indianapolis Study noted that:
- (i) “The average crime rate figure for the Indianapolis Police Department district was 784.55. The Control Area had a rate that was 137.79 higher than the overall police district, whereas the Study Area was 204.17 points higher than the Control Area of the study were exposed to a major crime rate in their neighborhoods that was 18% higher than that of the IPD generally” (reference to page 10 of the study).
  - (ii) “Residents of the Study Area, however were exposed to a major crime rate that was 23% higher than that of the control area and 46% higher than the population of the IPD District as a whole” (reference to page 10 of the study).
  - (iii) “The Study Area exhibits a crime rate that is 127% higher than the Control Area in locations that are mixed district-commercial and residential in nature” (reference to page 12 of the study).
  - (iv) “Both the Control and the Study areas experienced a significantly higher incidence of major crimes/10,000 population than the IPD District as a whole. Much of this increase would be expected given their location in generally older populous areas of the city. It is more difficult to explain the distinctly higher crime rate in the Study Area as compared to the Control Area-1,099.55 verses 886.34” (reference page 18 of the study).
  - (v) “The average sex related crime rate in the Control Area was 26.2. The Study Area had an average rate of 46.4. If the same ratio between the Control and the Study Areas established for major crime during this period were applied, we would expect a crime rate that was 23% higher in the Study Area. The actual rate is 77% higher. An obvious difference of one or more adult entertainment establishments” (reference pages 18-19 of the study).
- (d) The Austin Study (p. 113) “reveals a definite pattern concerning sex-related crime rates. Sex-related crime rates in the Control Area are consistently low, ranging from 65% to 88% of the city wide average. In contrast, sex related crimes in the Study Area are 177% to 482% higher than the city wide average”.
- (e) The Denver study noted that the vice detail “has made arrests, primarily for public indecency, at all of the adult bookstores and theater/bookstores in Denver over the past several years (page 31 of the study).
- (f) The Denver study also noted that:
- (i) Crimes against persons accounted for 12.1% of all reported offences in the Study Areas, compared to 7.8% for the city as a whole (page 34 of the study).

- (ii) Drug related crimes were 10.7% of all reported offences in the Study Area vs. 2.7% city wide.
- (iii) Robberies were highest in Adult Theater Study areas, at 9.1% of all crimes vs. 2.7% citywide.
- (iv) Adult theater study areas had by far the most crimes related to them. For the period 1995-96 the city tallied major crimes that included assault, criminal mischief, disturbance, DUI, fight, harassment, threat, prowler, noise, vice/narcotics, robbery, shooting, stabbing, theft and sexual assault. Incidence of crimes was greatest near 24-hour operating sexual oriented businesses.
- (v) There is a correlation between illegal prostitution and the human contact business such as “health clubs”, escort services, non-therapeutic massage and lingerie modeling (see APA Report 495 by Kelley and Cooper).
- (vi) Adult video arcades or “peep shows” correlate with illicit sexual activity, acts of indecent exposure, loitering and unsanitary conditions on the premises (see APA Report 495 by Kelly and Cooper, and the studies for Austin, TX and Indianapolis).
- (vii) The concentration of two or more adult businesses in one location multiplies the adverse secondary impacts related to that site (St. Paul, Denver, Kansas City, Los Angeles, Austin, Newport News and Rochester, New York). Dispersion by separation is an important regulation to reduce adverse secondary effect. The co-location of multiple adult uses within one building is also problematic and should not be allowed.
- (viii) Chesterville incorporates the detailed findings of the adverse secondary effects of adult entertainment establishments in the thirteen specific studies listed herein into this Ordinance by reference, and notes that, without specific zoning to mitigate such effects, the same adverse secondary effects can be expected to occur in Chesterville at such time when adult entertainment establishments choose to locate there. Chesterville intends to use its zoning powers over local land use authorized by Ohio RC. 519.02 to regulate adult entertainment establishments, and therefore to mitigate the anticipated adverse secondary impacts of such establishments.

**(D) Zoning Issues Regarding Adult Entertainment Establishments**

- (1) Although there are, by recent survey of the Columbus Yellow Book and Columbus Dispatch, 10 Adult book stores, 8 strip clubs, 120 Escort services, 6 non-therapeutic massage parlors and 2 adult oriented lingerie modeling studios in the Columbus, Ohio metropolitan area (survey was taken in 2013), at the time of the adoption of this regulation (2018) there are no sexually oriented businesses in Chesterville. There is the possibility that adult entertainment businesses will someday want to locate within the Village. Renton, a suburb of Seattle enacted 1000 foot separation standards between adult entertainment establishments and certain other land uses; those standards were upheld by the United States Supreme Court. The Village wishes to use zoning powers to establish appropriate locations for adult entertainment establishments so as to minimize the adverse secondary effects of such establishments.
- (2) At the time of the adoption of this amendment to the Zoning Code (Title 12) (2018) the M1 District would be the most appropriate location for adult entertainment establishments provided they can meet the 1000 foot separation requirement in Section 1231.02 (a) (1).

(A) **Permitted Adult Entertainment Establishments** – Adult Entertainment establishments, with the exception of “touching businesses”, are permitted only in the Manufacturing District and shall be subject to the following restrictions:

- (1) Adult entertainment establishments shall not be permitted within 1000 feet (measured from the closest property line of each use) of:
  - (a) A religious institution;
  - (b) A kindergarten – 12th grade school;
  - (c) A park or playground;
  - (d) A residence within the R1 District;
  - (e) A library;
  - (f) A Day Care Center; or
  - (g) Another adult entertainment establishment.
- (2) Only one adult entertainment establishment (i.e. adult arcade, adult bookstore, adult cabaret, adult motion picture theater, adult theater, lingerie modeling studio, nude or seminude model studio, or sexual encounter establishment) is permitted in a single building. No co-location of adult entertainment establishments is permitted within one building. It is not permissible to co-locate an adult bookstore with an adult theater, for example.
- (3) Hard core material is not displayed publicly.
- (4) No adult entertainment establishment shall be open for business prior to 10:00 am or later than 11:00 pm.
- (5) Viewing booths shall not be used in conjunction with any “touching business” that results in the touching of clients by employees or employees by clients.
- (6) Adult entertainment stores that sell both mainstream media and hard core material shall do so in accordance with the following:
  - (a) Hard core material shall be physically and visually separated from mainstream media and shall not be displayed publicly.
  - (b) Separation shall be by a solid opaque-walled enclosure at least eight feet high or reaching the ceiling.
  - (c) Inventory marked to and predominantly consumed by minors shall not be displayed within 15 feet of the entrance to the hard core material section.
  - (d) Access to the hard core material section shall be controlled by electronic or other means to provide assurance that a person under age 18 will not obtain access and the general public will not accidentally enter this section.
  - (e) The hard core material section shall provide signage at its entrance warning that persons under the age of 18 are not permitted inside.
  - (f) No adult arcades are permitted in stores selling mainstream media.
  - (g) No more than one designated area for sexually oriented merchandise per store.
  - (h) There shall be no exterior signs that advertise hard core material or XXX media.

(B) **Prohibited Adult Entertainment Establishments** – “Touching businesses” such as non-therapeutic massage, lap dancing and nude modeling that involves employee-client touching are not permitted in Chesterville.

**TITLE THIRTEEN - - BUILDING CODE**

Reserved

**TITLE FIFTEEN - - FIRE CODE**

Reserved

## ATTACHMENT 1 - - CHESTERVILLE VILLAGE ZONING FEE SCHEDULE

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### SUBDIVISIONS.

- Minor Subdivisions / Adjacent Transfers: \$100 per lot or legal description
- Major Subdivisions:
  - Sketch Review: \$250 per meeting
  - Preliminary Plan: \$1,500, plus \$50 per lot (includes two P&Z meetings, additional meetings = \$250 each)
  - Construction Plan: \$2,500 engineering review deposit due with application, revisions may be billed to applicant with subsequent submittals, if costs exceed \$2,500.
  - Final Plat: \$500
  - Extension: \$250 per request

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### ZONING PERMITS.

- Residential Permits: \$250 per unit
- Non-Residential Permits: \$250 per structure
- Accessory Buildings / Structures: \$50 each
- Temporary Buildings / Use: \$25 each

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### BOARD REVIEWS.

Board of Appeals: \$250 (tabling requests are billed at \$250 per meeting)

Code or Map Amendments: \$500 (tabling requests are billed at \$250 per meeting)

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### NOTES.

- Print and Copy Costs are Billed at Expense to the Village.
- All fees may be modified from time to time, increased or decreased, by Resolution of the Village Council.
- Fee for not getting a permit before building begins: The regular fee for a permit will be doubled when the property owner does not receive a permit in advance. This will be at the opinion of the Zoning Inspector.

**ATTACHMENT 2 - - CHESTERVILLE VILLAGE ZONING MAP**