

ORD 1-18

CERTIFICATION OF CODIFIED ORDINANCES

We, Council, Mayor, and Village, Clerk of the Legislative Authority, of the Municipality of Covington, Ohio, pursuant to Ohio Revised Code §§ 731.23 and 731.42, hereby certify that the general and permanent ordinances of the Municipality, as revised, rearranged, compiled, renumbered as to sections, codified and printed herewith in component codes and titles are correct as and constitute the Code of Ordinances for the Municipality of Covington, Ohio.



Mayor



Clerk of the Legislative Authority

ORDINANCE NO. 1-18

AN ORDINANCE APPROVING, ADOPTING AND ENACTING AMERICAN LEGAL PUBLISHING'S OHIO BASIC CODE, 2018 EDITION, AS THE CODE OF ORDINANCES FOR THE MUNICIPALITY OF Covington, OHIO, AND DECLARING AN EMERGENCY.

WHEREAS, the present general and permanent ordinances of the municipality are inadequately arranged and classified and are insufficient in form and substance for the complete preservation of the public peace, health, safety and general welfare of the municipality and for the proper conduct of its affairs.

WHEREAS, American Legal Publishing Corporation publishes a Code of Ordinances suitable for adoption by municipalities in Ohio.

WHEREAS, it is necessary to provide for the usual daily operation of the municipality and for the immediate preservation of the public peace, health, safety and general welfare of the municipality that this ordinance take effect at an early date.

NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE AUTHORITY OF THE MUNICIPALITY OF Covington, OHIO:

- Section 1.** American Legal Publishing's Ohio Basic Code, 2018 Edition, as reviewed and approved by the Legislative Authority, is hereby adopted and enacted. Any prior version of the Ohio Basic Code which may have been previously adopted by the municipality is hereby repealed as obsolete and is hereby replaced in its entirety by this Ohio Basic Code, 2018 Edition.
- Section 2.** One copy of American Legal Publishing's Ohio Basic Code, 2018 Edition, certified as correct by the Mayor and Clerk of the Legislative Authority, as required by Ohio Revised Code § 731.23, shall be kept in its initial form on file in the office of the Clerk of the municipality and retained as a permanent ordinance record of the municipality. The Clerk of the municipality is authorized and directed to publish a summary of all new matters contained in the Code of Ordinances as required by Ohio Revised Code § 731.23. Such summary is attached hereto and marked as "Exhibit A".
- Section 3.** All ordinances and resolutions or parts thereof which are in conflict or inconsistent with any provision of the Ohio Basic Code, 2018 Edition, as adopted in Section 1 hereof, are hereby repealed as of the effective date of this ordinance, except as follows:
- (A) The enactment of the Ohio Basic Code, 2018 Edition, shall not be construed to affect a right or liability accrued or incurred under any legislative provision prior to the effective date of such enactment, or an action or proceeding for the enforcement of such right or liability. Such enactment shall not be construed to relieve any person from punishment for an act committed in violation of any such legislative provision, nor to affect an indictment or prosecution therefor. For such purposes, any such legislative provision shall continue in full force notwithstanding its repeal for the purpose of revision and codification.

- (B) The repeal provided above shall not affect:
- (1) The grant or creation of a franchise, license, right, easement or privilege;
 - (2) The purchase, sale, lease or transfer of property;
 - (3) The appropriation or expenditure of money or promise or guarantee of payment;
 - (4) The assumption of any contract or obligation;
 - (5) The issuance and delivery of any bonds, obligations or other instruments of indebtedness;
 - (6) The levy or imposition of taxes, assessments or charges;
 - (7) The establishment, naming, vacating or grade level of any street or public way;
 - (8) The dedication of property or plat approval;
 - (9) The annexation or detachment of territory;
 - (10) Any legislation enacted subsequent to the adoption of this ordinance.
 - (11) Any legislation specifically superseding the provision of the Ohio Basic Code.

Section 4. Whenever reference is made in any documents, publications, or signs of the municipality, including but not limited to traffic tickets and traffic-control signs, to a section as it existed in a former edition of the Ohio Basic Code, the reference shall extend and apply to the section referred to as subsequently amended, revised, recodified, or renumbered.

Section 5. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the peace, health, safety and general welfare of the people of this municipality, and shall take effect at the earliest date provided by law.

Date
Passed: _____

Attest: _____
Mayor

Clerk of the Legislative Authority

Exhibit A

OHIO BASIC CODE, 2018 EDITION — SUMMARY OF CONTENTS

Notice is hereby given that on the 29th day of January, 2018, there was enacted by the Legislative Authority of the Municipality of Covington, Ohio, an ordinance entitled "An Ordinance Approving, Adopting and Enacting American Legal Publishing's Ohio Basic Code, 2018 Edition, as the Code of Ordinances for the Municipality of Covington, Ohio."

A summary of the subjects, including all new matters contained in the Code of Ordinances, as adopted, are as follows. The majority of Basic Code provisions are based directly on state law.

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This summary of contents has been verified and authorized for publication by the Legislative Authority of the Municipality of _____, Ohio.

Signed:

Mayor

Clerk of the Legislative Authority

ORDINANCE 2-18

An ordinance amending the 2017 annual appropriations for the Village of Covington, Ohio

WHEREAS it is necessary to amend the 2017 appropriations ordinance 1-17 (attached as Exhibit A) to adjust certain accounts to accurately reflect the 2017 calendar year appropriations to include the following changes;

Amend appropriations by decreasing the appropriations for the capital revenue fund (40) acct \$319,000 to \$255,215, a reduction of \$63,785. This amendment is required due to not receiving the full budgeted amount from ODOT for the safe routes to school project. A budgeted transfer of \$55,000 into this account was also unnecessary.

Amend appropriations by decreasing the appropriations for the capital expense fund (40) acct from \$345,000 to \$246,801, a reduction of \$98,199. This amendment is necessary because expense appropriations cannot exceed resources.

Amend appropriations by decreasing the appropriations for the Sewer Revenue fund (52) from \$1,985,000 to \$476,406, a reduction of \$1,508,594. This amendment is required due to not receiving the budgeted amounts from OPWC and OWDA.

Amend appropriations by decreasing the appropriations for the Sewer Expense fund (52) from \$2,183,300 to \$405,736, reduction of \$1,777,564. This amendment is necessary because expense appropriations cannot exceed resources.

BE IT ORDAINED by the legislative authority of the Village of Covington, State of Ohio, a majority of all members elected thereto concurring, that:


Section I: The appropriations set forth in ordinance 1-17 attached as Exhibit A shall be hereby amended to reflect the changes in appropriations as shown in attached Exhibit B.

Section II. Upon passage of this ordinance, the sections of ordinance 1-17 that are amended shall be repealed and replaced with the amendments thereto made.

Section III: This ordinance provides for appropriations for the current expenses of the village and shall take effect immediately upon passage as provided by law.

APPROVED February 20, 2018:


Edward L. McCord, Mayor


R. Scott Tobias, President of Council


Brenda Carroll, Fiscal Officer / Clerk

ORDINANCE NO. 1-17

AN ORDINANCE TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND
OTHER EXPENDITURES OF THE VILLAGE OF COVINGTON, STATE OF OHIO,
DURING THE FISCAL YEAR ENDING DECEMBER 31, 2017

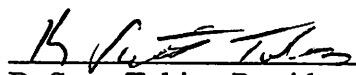
BE IT ORDAINED by the legislative authority of the Village of Covington, State of Ohio, three fourths of all members elected thereto concurring, that:

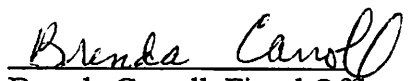
Section I: The appropriations set forth in the attached Exhibit A. are approved as authorized expenditures for the Village of Covington during the 2017 calendar year.

Section II: This ordinance shall be effective immediately.

APPROVED March 6, 2017:


Edward L. McCord, Mayor


R. Scott Tobias, President of Council


Brenda Carroll, Fiscal Officer

Spring Street

2016 Year-end fund balance	\$ 468,744	\$ -	\$ 124,288	\$ 25,412	\$ 30,284	\$ 7,985	\$ 264,583	\$ 277,893	\$ 94,017	\$ 1,293,205
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2017 ESTIMATED INCOME

INCOME TAX (80% GEN, 20% STREET)	\$ 650,000		\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,000
PROPERTY TAX	\$ 255,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,000
Fire / EMS		\$ 95,000.00								\$ 95,000
UTILITY COLLECTIONS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 730,000	\$ 385,000	\$ 245,000	\$ 1,360,000
ALL OTHER INCOME	\$ 137,585		\$ 168,400	\$ 9,000	\$ 24,000		\$ -		\$ -	\$ 338,985
GRANTS (STRS)	\$ -		\$ -	\$ -	\$ 240,000	\$ -	\$ -		\$ -	\$ 240,000
TOTAL INCOME BEFORE TRANSFERS/BONDS	\$ 1,042,585	\$ 95,000.00	\$ 328,400	\$ 9,000	\$ 264,000	\$ -	\$ 730,000	\$ 385,000	\$ 245,000	\$ 3,098,985
transfer from other fund-Safe Routes/sewer/genera	\$ -		\$ -	\$ -	\$ 55,000		\$ -	\$ 150,000	\$ -	\$ 205,000
transfer from other fund-Spring St.					\$ -	\$ 155,000				\$ 155,000
LOAN / GRANT PROCEEDS (Sewer Plant)	\$ -		\$ -	\$ -		\$ -	\$ -	\$ 1,450,000	\$ -	\$ 1,450,000
TOTAL INCOME	\$ 1,042,585	\$ 95,000	\$ 328,400	\$ 9,000	\$ 319,000	\$ 155,000	\$ 730,000	\$ 1,985,000	\$ 245,000	\$ 4,908,985
2017-ESTIMATED EXP										
PUBLIC SAFETY - POLICE	\$ (488,750)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (488,750)
PUBLIC SAFETY - FIRE/EMS	\$ (132,500)	\$ (95,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (227,500)
O&M / CAPITAL	\$ (326,850)		\$ (403,900)	\$ (9,000)	\$ (345,000)	\$ -	\$ (633,400)	\$ (2,156,800)	\$ (195,150)	\$ (4,070,100)
DEBT SERVICE			\$ (11,304)	\$ -		\$ (153,000)	\$ (241,000)	\$ (26,500)	\$ (80,587)	\$ (512,391)
Advance into sewer fund to be repayed	\$ (150,000)									\$ (150,000)
Permanent trans to capital fund for Safe Routes	\$ (55,000)									\$ (55,000)
Permanent trans to debt service (spring)	\$ (155,000)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (155,000)
TOTAL EXPENSES-	\$ (1,308,100)	\$ (95,000)	\$ (415,204)	\$ (9,000)	\$ (345,000)	\$ (153,000)	\$ (874,400)	\$ (2,183,300)	\$ (275,737)	\$ (5,658,741)
2017 FUND NET INCOME	\$ (265,515)	\$ -	\$ (86,804)	\$ -	\$ (26,000)	\$ 2,000	\$ (144,400)	\$ (198,300)	\$ (30,737)	\$ (749,756)
2017 ESTIMATED ENDING FUND BALANCE	\$ 203,229	\$ -	\$ 37,484	\$ 25,412	\$ 4,284	\$ 9,985	\$ 120,183	\$ 79,593	\$ 63,280	\$ 543,449

2017 Revenue Budget - revised 3/1/17

Account	Description	2017 Tax Budget Rev.
10.000.4110	GENERAL PROPERTY TAX - INSIDE	110,000.00
10.000.4115	GENERAL PROPERTY TAX - VOTED	145,000.00
10.000.4130	MUNICIPAL INCOME TAX-80%	650,000.00
10.000.4211	LOCAL GOVERNMENT	62,000.00
10.000.4222	CIGARETTE TAX	200.00
10.000.4224	LIQUOR PERMIT TAX	3,500.00
10.000.4505	POLICE OTHER - GRANTS	5,500.00
10.000.4601	POLICE COURT FINES	3,000.00
10.000.4603	POLICE CONTRACT SERVICES REVENUE	32,500.00
10.000.4610	ZONING PERMIT FEES	3,000.00
10.000.4612	MISC	0.00
10.000.4625	CABLE FRANCHISE FEE	16,500.00
10.000.4690	PARK SHELTER HOUSE RENT	750.00
10.000.4701	INTEREST	135.00
10.000.4820	CONTRIBUTIONS & DONATIONS	0.00
10.000.4830	GOV CENTER PARKING LOT CDBG GRANT	0.00
10.000.5219	RETIREMENT CONTRIBUTIONS	10,500.00
Fund: 10	GENERAL	1,042,585.00
Fund 15	FIRE AND EMS	95,000.00
20.000.4140	MUNICIPAL INCOME TAX - STREET	160,000.00
20.000.4225	STREET - GASOLINE TAX	55,000.00
20.000.4226	STREET - LICENSE MOTOR TAX 92.5%	65,000.00
20.000.4290	OTHER STATE SHARED TAXES	0.00
20.000.4320	GRASS MOWING ASSESSMENT	400.00
20.000.4360	STREET LIGHTING ASSESSMENT	48,000.00
20.000.4612	MISC REVENUE STREETS	0.00
Fund: 20	STREETS	328,400.00
22.000.4225	STATE - GASOLINE & MOTOR TAX-7.5%	9,000.00
Fund: 22	STATE HIGHWAY	9,000.00
30.000.4931	TRANSFER IN	155,000.00
Fund: 30	DEBT SERVICE	155,000.00

2017 Revenue Budget - revised 3/1/17

40.000.4310	STREET IMPROVE ASSESSMENT	13,000.00	
40.000.4320	SIDEWALK IMPROVE ASSESSMENT	11,000.00	
40.000.4411	FEDERAL GRANT-FEMA	0.00	
40.000.4415	FEDERAL GRANT-RECYCLE	0.00	
40.000.4419	SAFE ROUTES TO SCHOOL	240,000.00	ODOT portion
40.000.4420	SPRING ST PHASE 1 OPWC GRANT	0.00	
40.000.4421	SPRING ST CDBG GRANT	0.00	
40.000.4423	SPRING ST PHASE 2 OPWC GRANT	0.00	
40.000.4424	SPRING ST 0% LOAN PROCEEDS	0.00	
40.000.4430	SPRING ST COV S&L LOAN PROCEEDS	0.00	
40.000.4931	TRANSFER IN	55,000.00	General/safe routes
Fund: 40	CAPITAL	319,000.00	
50.000.4540	WATER COLLECTION	730,000.00	
50.000.4542	WATER - OTHER	0.00	
Fund: 50	WATER	730,000.00	
52.000.4422	SEWER STATE LOW INTEREST LOAN	0.00	
52.000.4423	SEWER PLANT OPWC GRANT	375,000.00	
52.000.4424	SEWER PLANT OPWC LOAN 0%	375,000.00	
52.000.4425	SEWER PLANT CONSTRUCTION LOAN	550,000.00	OPWCLF Loan Pendir
52.000.4426	SEWER LIFT STATION OPWC LOAN 0%	150,000.00	
52.000.4550	SEWER COLLECTION	385,000.00	
52.000.4931	TRANSFER IN	150,000.00	
Fund: 52	SEWER	1,985,000.00	
54.000.4560	TRASH COLLECTION	245,000.00	
Fund: 54	TRASH	245,000.00	
45 Accts		4,908,985.00	

2017 Expense Budget revised 3/01/17

Account	Description	2017 Budget	
10.101.5100	GROSS SALARY - POLICE	277,000.00	8 hr ot
10.101.5211	OPERS - POLICE	4,500.00	
10.101.5213	MEDICARE - POLICE	4,100.00	
10.101.5215	OHIO POLICE & FIRE - POLICE	48,000.00	
10.101.5220	INSURANCE - POLICE	54,000.00	
10.101.5221	HSA - POLICE	5,000.00	
10.101.5225	WORKER'S COMP - POLICE	6,500.00	
10.101.5240	UNEMPLOYMENT - POLICE	0.00	
10.101.5252	TRAVEL/TRANSPORT REIMB - POLICE	1,000.00	
10.101.5270	UNIFORMS/CLOTHING - POLICE	4,200.00	
10.101.5310	UTILITIES - POLICE	0.00	
10.101.5321	PHONE / INTERNET - POLICE	1,500.00	
10.101.5322	POSTAGE - POLICE	250.00	
10.101.5329	CRUISER CELL SERVICE	2,500.00	
10.101.5341	LEGAL FEES - POLICE	8,500.00	
10.101.5348	TRAINING - POLICE	5,000.00	
10.101.5350	POLICE LEXIPOL	3,000.00	
10.101.5393	CRUISER REPAIR & MNT - POLICE	5,000.00	
10.101.5395	FUEL - POLICE	10,000.00	
10.101.5410	COMMUNICATION	2,200.00	
10.101.5420	OPERATING SUPPLIES & MATERIAL - POLICE	4,500.00	
10.101.5422	POLICE CRIME LAB	1,500.00	
10.101.5440	EQUIPMENT AND VESTS	5,000.00	
10.101.5520	CAPITAL EXPENSE - POLICE	10,000.00	
10.101.5525	CRUISER LOAN	25,000.00	Speed Trailer X2 for 1 year
10.101.5650	DUES & MEMBERSHIP FEES - POLICE	500.00	Police 2017 488,750.00
10.110.5100	GROSS SALARY - FIRE	0.00	
10.110.5211	OPERS - FIRE	0.00	
10.110.5213	MEDICARE - FIRE	0.00	
10.110.5216	FICA - FIRE	0.00	
10.110.5225	WORKER'S COMP - FIRE	0.00	
10.110.5300	ANNUAL CONTRACT - FIRE	35,000.00	
10.110.5420	O&M - FIRE	500.00	
10.201.5300	ANNUAL CONTRACT - EMS	97,000.00	Fire/EMS 227,500.00
10.301.5100	GROSS SALARY - PARK	7,000.00	
10.301.5420	OPERATING SUPPLIES & MATERIAL - PARK	5,000.00	

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10.301.5520	CAPITAL EQUIPMENT - PARK	10,000.00
10.401.5320	COMMUNICATION, PRINTING, AD - ZONING	2,500.00
10.401.5420	O&M - ZONING	2,000.00
10.701.5111	GROSS SALARY COUNCIL & MAYOR	23,000.00
10.701.5120	GROSS SALARY FISCAL OFFICER	29,000.00
10.701.5130	GROSS SALARY VILLAGE ADMINISTRATOR	39,000.00
10.701.5140	GROSS SALARY CUSTODIAN	3,000.00
10.701.5211	OPERS - GENERAL GOVERNMENT	12,700.00
10.701.5213	MEDICARE - GENERAL GOVERNMENT	1,500.00
10.701.5216	FICA - GENERAL GOVERNMENT	350.00
10.701.5219	RETIREMENT CONTRIBUTIONS - GENERAL GOVER	0.00
10.701.5220	INSURANCE - GENERAL GOVERNMENT	8,800.00
10.701.5221	HSA - GENERAL GOV	2,000.00
10.701.5225	WORKER'S COMP - GENERAL GOVERNMENT	3,100.00
10.701.5240	UNEMPLOYMENT - GENERAL GOVERNMENT	0.00
10.701.5252	TRAVEL/TRANSPORT REIMB - GENERAL GOVERNMENT	1,000.00
10.701.5270	UNIFORMS/CLOTHING - GENERAL GOVERNMENT	400.00
10.701.5310	UTILITIES - GENERAL GOVERNMENT	14,500.00
10.701.5320	OFFICE EXPENSE AND COPIER	12,000.00
10.701.5321	PHONE / INTERNET - GENERAL GOVERNMENT	4,000.00
10.701.5322	POSTAGE - GENERAL GOVERNMENT	1,000.00
10.701.5341	LEGAL FEES - GENERAL GOVERNMENT	16,000.00
10.701.5342	AUDITING FEES - GENERAL GOVERNMENT	6,000.00
10.701.5343	COUNTY COLLECTION CONTRACT - GENERAL GOV	4,000.00
10.701.5344	INCOME TAX COLL CONTRACT - GENERAL GOVER	38,000.00
10.701.5345	INCOME TAX OFFICE SUPPLIES - GENERAL GO	500.00
10.701.5346	INCOME TAX REFUNDS - GENERAL GOVERNMENT	15,000.00
10.701.5348	TRAINING - GENERAL GOVERNMENT	2,500.00
10.701.5349	OTHER PROFESSIONAL SERVICES - GENERAL GO	10,000.00

Mike 50%

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10.701.5350	INSURANCE & BONDING	6,500.00	
10.701.5370	SOFTWARE LICENSING / SUPPORT	8,000.00	
10.701.5415	WEBSITE DESIGN & MNT - GENERAL GOVERNMENT	5,000.00	
10.701.5430	BUILDING MAINT & TAX - GENERAL GOVERN	10,000.00	HVAC Repairs
10.701.5500	CAPITAL EQUIPMENT - GENERAL GOVERNMENT	15,000.00	Email Server
10.701.5650	DUES & MEMBERSHIP FEES - GENERAL GOVERNMENT	3,500.00	
10.701.5710	DEBT SERVICE-PRINCIPAL - GENERAL GOVERNMENT	0.00	
10.701.5720	DEBT SERVICE-INTEREST - GENERAL GOVERNMENT	0.00	
10.701.5750	GOV BLDG PARKING LOT	0.00	
10.701.5760	BIKE PATH DESIGN / SEEDING	5,000.00	
10.701.5910	TRANSFERS OUT - GENERAL GOVERNMENT	210,000.00	Spring Street Debt Service/Safe Route
10.701.5920	ADVANCES OUT - GENERAL GOVERNMENT	150,000.00	Advance to Sewer Fund
Fund: 10	GENERAL	1,308,100.00	
15.110.5300	Fire and Ems Contract	95,000.00	
Fund 15	Fire and Ems Contract	95,000.00	
20.601.5100	GROSS SALARY - STREETS	100,000.00	ricky, ben, 50% ricky, 8 hr ot
20.601.5211	OPERS - STREETS	14,000.00	
20.601.5213	MEDICARE - STREETS	1,500.00	
20.601.5219	RETIREMENT CONTRIBUTIONS - STREETS	0.00	
20.601.5220	INSURANCE - STREETS	25,000.00	
20.601.5221	HSA - STREETS	0.00	
20.601.5225	WORKER'S COMP - STREETS	3,000.00	
20.601.5270	UNIFORMS/CLOTHING - STREETS	400.00	
20.601.5310	UTILITIES - STREETS	5,500.00	
20.601.5321	PHONE/INTERNET - STREETS	1,000.00	
20.601.5346	INCOME TAX REFUNDS - STREETS	3,500.00	
20.601.5350	INSURANCE & BONDING	9,000.00	
20.601.5393	TRUCK REPAIR & MNT	7,000.00	
20.601.5395	FUEL - STREETS	8,000.00	
20.601.5396	ASPHALT REPAIRS & MATERIALS	5,000.00	

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20.601.5410	OFFICE SUPPLIES & MATERIAL - STREETS	1,500.00
20.601.5420	O&M - STREETS	5,000.00
20.601.5425	ROAD SALT - STREETS	15,000.00
20.601.5427	STREET SIGNS & SIGNALS - STREETS	8,000.00
20.601.5430	BUILDING REPAIR & MAINT - STREETS	2,000.00
20.601.5500	BACKHOE	15,000.00
20.601.5650	CONTRACTUAL SERVICES-BUG TRTMT	2,000.00
20.601.5710	DEBT SERVICE-PRINCIPAL - DURAPATCHER	11,304.00
20.601.5720	DEBT SERVICE-INTEREST - DURAPATCHER	0.00
20.601.5910	TRANSFERS OUT - DEBT SERVICE SPRING	0.00
20.601.5920	STREET RESURFACING	100,000.00
20.601.5940	HIGH STREET DESIGN	30,000.00
20.620.5300	ANNUAL CONTRACT - STREET LIGHTING	42,500.00
Fund: 20	STREETS	415,204.00
22.601.5420	O&M - STATE HYWAY	2,000.00
22.601.5427	SIGNS & SIGNALS - STATE HYWAY	7,000.00
22.601.5500	CAPITAL - STATE HYWAY	0.00
Fund: 22	STATE HIGHWAY	9,000.00
30.700.5710	DEBT SERVICE-PRINCIPAL (Spring)	125,000.00
30.700.5720	DEBT SERVICE-INTEREST (Spring)	28,000.00
30.700.5730	DEBT INITIATION FEE - SPRING ST	0.00
Fund: 30	DEBT SERVICE	153,000.00
40.800.5500	FEMA FLOOD DAMAGE	0.00
40.800.5505	STORM SEWER RENOVATIONS	5,000.00
40.800.5510	BRIDGE TEARDOWN	0.00
40.800.5511	DILAPIDATED HOUSE TEARDOWN EXP	30,000.00
40.800.5512	SAFE ROUTES TO SCHOOL	280,000.00
40.800.5555	STREETS, SIDEWALKS, CURBS	30,000.00
40.800.5558	PROPERTY ACQUISITION	0.00
40.800.5560	SPRING ST ENGINEERING	0.00
40.800.5562	SPRING ST CONSTRUCTION INSPECTION	0.00
40.800.5565	SPRING ST CONSTRUCTION	0.00

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Fund: 40	CAPITAL	345,000.00	
50.500.5100	GROSS SALARY - WATER	121,000.00	ray, mary, : 25% mike, 8 hr ot
50.500.5211	OPERS - WATER	17,000.00	
50.500.5213	MEDICARE - OPERS	0.00	
50.500.5220	INSURANCE - WATER	13,000.00	
50.500.5221	HEALTH SAVINGS CONTRIBUTION	1,000.00	
50.500.5225	WORKER'S COMP - WATER	2,400.00	
50.500.5252	TRAVEL/TRANSPORT REIMB	1,000.00	
50.500.5270	UNIFORMS/CLOTHING	400.00	
50.500.5310	UTILITIES	60,000.00	
50.500.5321	PHONE/INTERNET	2,500.00	
50.500.5350	INSURANCE & BONDING	9,000.00	
50.500.5393	WATER EQUIPMENT REPAIR & MNT	20,000.00	
50.500.5395	FUEL WATER	3,000.00	
50.500.5396	CONTRACTUAL REP & MAINT	3,000.00	
50.500.5397	WATER TRUCK REPAIR & MNT	2,500.00	
50.500.5399	LAB FEES - WATER	10,000.00	
50.500.5410	WATER OFFICE SUPPLIES	5,000.00	
50.500.5415	SOFTWARE LICENSING / SUPPORT	3,000.00	
50.500.5420	WATER O & M	5,000.00	
50.500.5425	WATER PLANT SALT	30,000.00	
50.500.5427	CHEMICALS	15,000.00	
50.500.5430	DISTRIBUTION AND TOWER MNT	170,000.00	
50.500.5500	CAPITAL - WATER METER REPLACEMENT	55,000.00	
50.500.5520	CAPITAL - PUMP VFD'S	30,000.00	
50.500.5550	TRACTOR AND MOWER	4,000.00	
50.500.5551	UTILITY TRUCK / BACKHOE	45,000.00	Backhoe
50.500.5650	DUES & MEMBERSHIP FEES	3,500.00	
50.500.5710	DEBT SERVICE-WATER PLANT	241,000.00	
50.500.5720	DEBT SERVICE-WATER PLANT	0.00	
50.500.5730	DEBT SERVICE - Walnut Street	0.00	
50.500.5910	TRANSFER TO CAPITAL FOR SPRING ST	0.00	
50.500.5920	ADVANCES OUT	0.00	
50.550.5213	MEDICARE - WATER	2,100.00	
Fund: 50	WATER	874,400.00	
52.552.5100	GROSS SALARY - SEWER	127,000.00	butch, kyle, 25% mike, 8 hr ot

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52.552.5211	OPERS - SEWER	18,000.00
52.552.5213	MEDICARE - SEWER	1,900.00
52.552.5220	INSURANCE - SEWER	21,000.00
52.552.5221	HSA - SEWER	1,000.00
52.552.5225	WORKER'S COMP - SEWER	3,000.00
52.552.5252	TRAVEL/TRANSPORT REIMB - SEWER	1,500.00
52.552.5270	UNIFORMS/CLOTHING - SEWER	400.00
52.552.5310	UTILITIES - SEWER	30,000.00
52.552.5321	PHONE/INTERNET - SEWER	4,500.00
52.552.5340	SLUDGE HANDLING	35,000.00
52.552.5350	INSURANCE & BONDING	9,500.00
52.552.5393	TRUCK REPAIR & MNT	4,000.00
52.552.5395	FUEL - SEWER	4,000.00
52.552.5397	COLLECTION SYSTEM REPAIR & MNT	25,000.00
52.552.5398	COLLECTION SYSTEM SEWER CAM	0.00
52.552.5399	LAB FEES - SEWER	7,500.00
52.552.5410	OFFICE SUPPLIES & MATERIAL - SEWER	5,000.00
52.552.5415	SOFTWARE LICENSING / SUPPORT	3,000.00
52.552.5420	O&M - SEWER	30,000.00
52.552.5427	SEWER - CHEMICALS	3,000.00
52.552.5430	TRACTOR AND MOWER	4,000.00
52.552.5431	UTILITY TRUCK / BACKHOE	45,000.00
52.552.5500	SEWER PLANT / LIFTSTATION DESIGN	320,000.00
52.552.5505	SEWER PLANT RENOVATIONS	1,300,000.00
52.552.5506	SEWER LIFT STATION RENOVATIONS	150,000.00
52.552.5650	DUES & MEMBERSHIP FEES - SEWER	3,500.00
52.552.5710	DEBT SERVICE - WALNUT	0.00
52.552.5720	DEBT SERVICE-INTEREST - OEPA	1,500.00
52.552.5725	DEBT SERVICE OEPA LOAN	25,000.00
52.552.5910	TRANSFER TO CAPITAL FOR SPRING ST	0.00
52.552.5920	ADVANCES OUT - SEWER	0.00
Fund: 52	SEWER	2,183,300.00
54.554.5100	GROSS SALARY - TRASH	61,000.00
54.554.5211	OPERS - TRASH	9,000.00
54.554.5213	MEDICARE - TRASH	1,000.00
54.554.5220	INSURANCE - TRASH	4,500.00
54.554.5221	HEALTH SAVINGS CONTRIBUTION - TRASH	1,000.00

Backhoe
Engineering

siler, 25% ricky, 8 hr ot

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54.554.5225	WORKER'S COMP - TRASH	1,250.00
54.554.5270	UNIFORMS/CLOTHING - TRASH	400.00
54.554.5340	TIPPING FEES - TRASH	60,000.00
54.554.5345	RECYCLING TIPPING FEES	3,500.00
54.554.5350	INSURANCE & BONDING	3,000.00
54.554.5393	TRUCK REPAIR & MNT	20,000.00
54.554.5395	FUEL - TRASH TRUCK	8,000.00
54.554.5396	FUEL - RECYCLE TRUCK	4,500.00
54.554.5410	OFFICE SUPPLIES & MATERIAL - TRASH	2,500.00
54.554.5415	SOFTWARE LICENSING / SUPPORT	3,000.00
54.554.5420	O&M - TRASH	2,500.00
54.554.5500	EPA GRANT-TRASH EXPENDITURES	0.00
54.554.5710	DEBT SERVICE-PRINCIPAL - TRASH	80,587.00
54.554.5720	DEBT SERVICE-INTEREST - TRASH	0.00
54.554.5750	RECYCLING / TRASH TOTERS	10,000.00
Fund: 54	TRASH	275,737.00
203 Accts		5,658,741.00

two trucks and toters.

dumpsters

Exhibit B

Amend appropriations by decreasing the appropriations for the capital revenue fund (40) acct \$319,000 to \$255,215, a reduction of \$63,785. This amendment is required due to not receiving the full budgeted amount from ODOT for the safe routes to school project. A budgeted transfer of \$55,000 into this account was also unnecessary.

Amend appropriations by decreasing the appropriations for the capital expense fund (40) acct from \$345,000 to \$246,801, a reduction of \$98,199. This amendment is necessary because expense appropriations cannot exceed resources.

Amend appropriations by decreasing the appropriations for the Sewer Revenue fund (52) from \$1,985,000 to \$476,406, a reduction of \$1,508,594. This amendment is required due to not receiving the budgeted amounts from OPWC and OWDA.

Amend appropriations by decreasing the appropriations for the Sewer Expense fund (52) from \$2,183,300 to \$405,736, reduction of \$1,777,564. This amendment is necessary because expense appropriations cannot exceed resources.

ORDINANCE NO. 3-18

TO AMEND THE CITY INCOME TAX CODE TO ADOPT SECTIONS 718.80 THROUGH 718.95 OF THE OHIO REVISED CODE [AND DECLARING AN EMERGENCY]

- WHEREAS** in House Bill (H.B.) 49 of the 132nd General Assembly, the State's general appropriations bill for the biennium, includes uncodified Section 803.100 purporting to require that municipalities, on or before January 31, 2018, adopt certain municipal income tax provisions that are also adopted within H.B. 49 to authorize State officials to collect and administer municipal net profits taxes; and
- WHEREAS** Section 803.100 of H.B. 49 references and relies upon Section 718.04(A) of the Ohio Revised Code, which purports to make municipal income taxing authority conditional upon a municipality's adoption of code sections as dictated by the State; and
- WHEREAS** on December 21, 2017, Judge David Cain of the Franklin County Court of Common Pleas issued an order in Franklin County Common Pleas Case Number 17CV 10258 extending the deadline set by Section 803.100 of H.B. 49 to February 24, 2018; and
- WHEREAS** on February 12 and 13, 2018, Judge Cain held a hearing on the motion for preliminary injunction made by the coalition of municipalities challenging H.B. 49's municipal income tax provisions, and the Judge stated his intention to issue a decision prior to February 24, 2018; and
- WHEREAS** although the municipal income tax provisions of H.B. 49, and Section 718.04(A) of the Ohio Revised Code, violate the Home Rule Amendment, the Village nevertheless is compelled to adopt H.B. 49's municipal income tax provisions, on or before February 24, 2018, to avoid any doubt or taxpayer challenge as to its ability to impose a municipal income tax under the terms of Section 803.100 of H.B. 49 and Section 718.04(A) of the Ohio Revised Code; and
- WHEREAS** the Village of Covington is a party to the ongoing litigation seeking a declaration that the H.B. 49 municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, and other provisions of Ohio law that usurp the powers of local self-government are unconstitutional, and to enjoin all actions by state officials to implement the H.B. 49 municipal income tax provisions; and
- WHEREAS** the Village, by enacting this Ordinance, does not concede the legality of H.B. 49's municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, or any other law that is subject to the suit in which the Village is participating, and reserves its right to continue prosecution of that lawsuit;

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Covington, Ohio:

Section 1. That the Codified Ordinances for income tax collections of the Village shall hereby be enacted to read as set forth in Exhibit A of this Ordinance, attached hereto and incorporated by reference herein, for tax years starting on or after January 1, 2018.

Section 2. That the Village of Covington's Council hereby expressly finds and determines that it does not concede the legality of H.B. 49's municipal income tax provisions; Section 803.100 of H.B. 49; Section 718.04(A) of the Ohio Revised Code; or any other law that is the subject of the action pending in Case Number 2017 CV 10258 in the Franklin County Court of Common Pleas, and that the Village reserves its rights to continue its participation in and prosecution of said litigation, and any other litigation challenging the State's authority to dictate municipal tax collection and administration, and that adoption of this Ordinance shall not prejudice the claims of the Village therein.

Section 3. That this Ordinance is declared to be emergency legislation, necessary for the immediate preservation of the public peace, health, and safety, which shall be effective upon passage, such emergency arising from the coercive provisions of law found in H.B. 49 and Section 718.04(A) of the Ohio Revised Code and the need for the Village to preserve its taxing authority in the event that the H.B. 49 municipal income tax provisions and Section 718.04(A) of the Ohio Revised Code are not declared to be unconstitutional.

Section 4. That the Council hereby finds that this Ordinance was deliberated upon and passed in open meetings in compliance with Section 121.22 of the Ohio Revised Code.

Section 5. That if any provision of the H.B 49 municipal income tax provisions is found unconstitutional, or is stayed or enjoined, that the provisions adopted in Section 1 of this Ordinance shall likewise be stayed.

Section III: This ordinance provides for appropriations for the current expenses of the village and shall take effect immediately upon passage as provided by law.

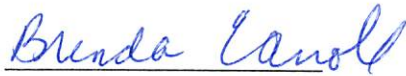
APPROVED February 20, 2018:

Handwritten signature of Edward L. McCord in blue ink.

Edward L. McCord, Mayor

Handwritten signature of R. Scott Tobias in blue ink.

R. Scott Tobias, President of Council

Handwritten signature of Brenda Carroll in blue ink.

Brenda Carroll, Fiscal Officer / Clerk

Exhibit A

Filing net profit taxes; election to be subject to provisions of chapter.

(A) A taxpayer may elect to be subject to Ordinance 16-15 for the village of Covington in lieu of the provisions set forth in the remainder of this chapter. Notwithstanding any other provision of this chapter, upon the taxpayer's election, both of the following shall apply:

(1) The state tax commissioner shall serve as the sole administrator of the municipal net profit tax for which the taxpayer as defined in 3-18(C) of the Codified Ordinances is liable for the term of the election;

(2) The commissioner shall administer the tax pursuant to sections 718.80 to 718.95 of the Revised Code, sections, village of Covington ordinance 3-18, and any applicable provision of Chapter 5703. of the Revised Code.

(B)

(1) A taxpayer shall make the initial election on or before the first day of the third month after the beginning of the taxpayer's taxable year by notifying the tax commissioner and the Village of Covington, on a form prescribed by the tax commissioner.

(2)

(a) The election, once made by the taxpayer, applies to the taxable year in which the election is made and to each subsequent taxable year until the taxpayer notifies the tax commissioner and Village of Covington of its termination of the election.

(b) A notification of termination shall be made, on a form prescribed by the tax commissioner, on or before the first day of the third month of any taxable year.

(c) Upon a timely and valid termination of the election, the taxpayer is no longer subject to sections Ordinance 16-15, and is instead subject to the provisions set forth in the remainder of this chapter.

(C) The tax commissioner shall enforce and administer Ordinance 16-15. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:

(1) Prescribe all forms necessary to administer those sections;

(2) Adopt such rules as the tax commissioner finds necessary to carry out those sections;

(3) Appoint and employ such personnel as are necessary to carry out the duties imposed upon the tax commissioner by those sections.

(D) The tax commissioner shall not be considered a tax administrator, as that term is defined in section 718.01 of the Revised Code and the Village of Covington Ordinance 16-15.

Definitions.

If a term used in Village of Covington Ordinance 16-15 that is not otherwise defined in this chapter 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 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 have control over the use of the term in Title LVII of the Revised Code, unless the term is defined in Chapter 5703. of the Revised Code, in which case the definition in that chapter shall control. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States related to federal income taxes. If a term is defined in both this section Village of Covington Ordinance 16-15, the definition in this section shall control for all uses of that term in Village of Covington Ordinance 16-15.

As used in Village of Covington Ordinance 16-15 only:

(A) "Municipal taxable income" means income apportioned or situated to the municipal corporation under Village of Covington Ordinance 16-15, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the municipal corporation.

(B) "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 as described in division (D)(5) of section 718.01 of the Revised Code and Village of Covington Ordinance 16-15, 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:

(1) 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.

(2) Add an amount equal to five per cent of intangible income deducted under division (B)(1) 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.

(3) 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.

(4)

(a) Except as provided in division (B)(4)(b) 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.

(b) Division (B)(4)(a) 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.

(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income.

(6) 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.

(7) 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 section 4313.02 of the Revised Code.

(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(9) 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 Village of Covington Ordinance 16-15.

(10) 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 Village of Covington Ordinance 16-15.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in Village of Covington Ordinance 16-15, and is not a publicly traded partnership that has made the election described in Village of Covington Ordinance 16-15, 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 (B) 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.

(C) "Taxpayer" has the same meaning as in Village of Covington Ordinance 16-15, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745. of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

(D) "Tax return" or "return" means the notifications and reports required to be filed pursuant to Village of Covington Ordinance 16-15 for the purpose of reporting municipal income taxes, and includes declarations of estimated tax.

(E) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of sections Village of Covington Ordinance 16-15 is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The tax commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for federal income tax purposes

as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year.

(F) "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to Village of Covington Ordinance 16-15.

Applicability; taxable situs; apportionment.

This section applies to any taxpayer that is engaged in a business or profession in Village and that has made the election under Village of Covington Ordinance 16-15.

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

(1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in Village of Covington 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;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Village of Covington, 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 village of Covington;

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

(B)

(1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity Village of Covington, the taxpayer may request, or the tax commissioner 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:

(a) Separate accounting;

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

(c) 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;

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

(2) 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 commissioner denies the request in an assessment issued within the period prescribed by Village of Covington Ordinance 16-15.(3) The tax commissioner may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by Village of Covington Ordinance 16-15.

(C) As used in division (A)(2) 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:

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

(a) The employer;

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

(c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this section, or a related member of such a vendor, customer, client, or patient.

(2) 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;

(3) Any other location, if the tax commissioner determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (C)(1) or (2) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the tax commissioner makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the tax commissioner's determination was unreasonable.

(D) For the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be situated to the Village of Covington as follows:

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

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

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

(2) Gross receipts from the sale of services shall be situated to Village of Covington to the extent that such services are performed in the Village of Covington.

(3) To the extent included in income, gross receipts from the sale of real property located in Village of Covington shall be situated to Village of Covington.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in Village of Covington shall be situated to Village of Covington.

(5) Gross receipts from rents and royalties from tangible personal property shall be situated to Village of Covington based upon the extent to which the tangible personal property is used in Village of Covington.

(E) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to Village of Covington in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to Village of Covington based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in Village of Covington to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under Village of Covington Ordinance 16-15 or substantially similar provision of the codified ordinances of another municipal corporation, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to Village of Covington. In no case shall a taxpayer be required to add to its net profit that was apportioned to Village of Covington any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to Village of Covington under this section.

(G) When calculating the ratios described in division (A) of this section for the purposes of that division or division (B) 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.

**Information provided to tax administrators;
confidentiality.**

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by Village of Covington Ordinance 16-15 is confidential, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The tax commissioner may furnish the internal revenue service with copies of returns filed. This section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(B) In May and November of each year, the tax commissioner shall provide Village of Covington tax administrator with the following information for every taxpayer that filed tax returns with the commissioner under sections Village of Covington Ordinance 16-15 and that had municipal taxable income apportionable to Village of Covington under this chapter for any prior year:

(1) The taxpayer's name, address, and federal employer identification number;

(2) The taxpayer's apportionment ratio for, and amount of municipal taxable income apportionable to, Village of Covington pursuant to Village of Covington Ordinance 16-15;

(3) The amount of any pre-2017 net operating loss carryforward utilized by the taxpayer;

(4) Whether the taxpayer requested that any overpayment be carried forward to a future taxable year;

(5) The amount of any credit claimed under section 718.94 of the Revised Code.

(C) Not later than thirty days after each distribution made to municipal corporations under section 718.83 of the Revised Code, the tax commissioner shall provide to Village of Covington a report stating the name and federal identification number of every taxpayer that made estimated payments that are attributable to Village of Covington and the amount of each such taxpayer's estimated payment.

(D) The information described under divisions (B) and (C) of this section shall be provided to the individual or individuals designated by Village of Covington tax administrator under section 718.83(D) of the Revised Code.

(E)

(1) The Village expects that the tax commissioner will, pursuant to section 718.84(E) of the Revised Code, provide tax returns and other information it receives in the performance of its administration of the municipal net profits tax for taxpayers making the election provided in Village of Covington Ordinance 16-15. The tax administrator shall review these returns and information, as well as the information received pursuant to divisions (B) and (C) of this section, and has discretion to refer any taxpayer for audit by the tax commissioner. Such referral shall be made on a form prescribed by the commissioner and shall include any information that forms the basis for the referral.

(2) If the tax commissioner declines to audit a taxpayer referred by the tax administrator under this section, Village of Covington reserves its right to pursue any and all remedies, whether at law or in equity, to ensure that the correct tax liability has been calculated and paid by the taxpayer.

Filing of annual return; remittance; disposition of funds.

(A)

(1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under Village of Covington Ordinance 16-15, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(2) If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with Village of Covington Ordinance 16-15 onto its annual return.

(3) The remittance shall be made payable to the treasurer of state and in the form prescribed by the tax commissioner. If the amount payable with the tax return is ten dollars or less, no remittance is required.

(B)

(1) Each return required to be filed under this section 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, and shall include the taxpayer's identification number. Each return shall be verified by a declaration under penalty of perjury.

(2)

(a) The tax commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the commissioner under Village of Covington Ordinance 16-15, copies of any relevant documents or other information.

(b) A taxpayer that files an annual tax return electronically through the Ohio business gateway or in another manner as prescribed by the tax commissioner shall either submit the documents required under this division electronically as prescribed at the time of filing or, if electronic submission is not available, mail the documents to the tax commissioner. The department of taxation shall publish a method of electronically submitting the documents required under this division on or before January 1, 2019.

(3) After a taxpayer files a tax return, the tax commissioner may request, and the taxpayer shall provide, any information, statements, or documents required to determine and verify the taxpayer's municipal income tax.

(D)

(1)

(a) Any taxpayer that has duly requested an automatic extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a tax return with the commissioner under this section. The extended due date of the return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the commissioner receives the request on or before the date the municipal income tax return is due, the commissioner shall grant the taxpayer's extension request.

(c) An extension of time to file under division (D)(1) of this section is not an extension of the time to pay any tax due unless the tax commissioner grants an extension of that date.

(2) If the commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with Village of Covington Ordinance 16-15, the commissioner may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(E) Each return required to be filed in accordance with this section 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 commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the commissioner to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the commissioner with information that is missing from the return, to contact the commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the commissioner and has shown to the preparer or other person.

(F) When income tax returns or other documents require the signature of a tax return preparer, the tax commissioner shall accept a facsimile or electronic version of such a signature in lieu of a manual signature.

Electronic filing.

(A) All taxpayers that have made the election allowed Village of Covington Ordinance 16-15 shall file any tax return or extension for filing a tax return, and shall make payment of amounts shown to be due on such returns, electronically, either through the Ohio business gateway or in another manner as prescribed by the tax commissioner.

(B) A taxpayer may apply to the commissioner, on a form prescribed by the commissioner, to be excused from the requirement to file returns and make payments electronically. For good cause shown, the commissioner may excuse the applicant from the requirement and permit the applicant to file the returns or make the payments by nonelectronic means.

(C) The tax commissioner may adopt rules establishing the following:

(1) The format of documents to be used by taxpayers to file returns and make payments by electronic means;

(2) The information taxpayers must submit when filing tax returns by electronic means.

Consolidated returns.

(A) 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 (A)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in section 4927.01 of the Revised Code.

(5) "Local exchange telephone service" has the same meaning as in section 5727.01 of the Revised Code.

(B)

(1) A taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated tax return for a taxable year if at least one member of the affiliated group of corporations is subject to municipal 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 tax returns under division (B)(2) of this section or a taxpayer receives permission from the tax commissioner. The tax commissioner shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated tax returns under this section must be made on or before the fifteenth day of the fourth month of the year following the last year of a five-year consolidated tax return election period in effect under division (B)(1) of this section. The election to discontinue filing a consolidated tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (B)(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 Village of Covington Ordinance 16-15, a valid is binding upon the tax commissioner for the remainder of the five-year period.

(5) When an election made under Village of Covington Ordinance 16-15 is terminated, a valid election made under this section is binding upon the tax administrator for the remainder of the five-year period.

(C) 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 tax return for that taxable year if the tax commissioner 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 a municipal corporation. A taxpayer that is required to file a consolidated tax return for a taxable year shall file a consolidated tax return for all subsequent taxable years unless the taxpayer requests and receives written permission from the commissioner to file a separate return or a taxpayer has experienced a change in circumstances.

(D) A taxpayer shall prepare a consolidated 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.

(E)

(1) Except as otherwise provided in divisions (E)(2), (3), and (4) of this section, corporations that file a consolidated tax return shall compute adjusted federal taxable income, as defined in Village of Covington Ordinance 16-15, 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 tax return shall make any adjustment otherwise required under division (B) of Village of Covington Ordinance 16-15 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 per cent 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 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 Village of Covington Ordinance 16-15, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. 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 Village of Covington Ordinance 16-15, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. 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 per cent 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 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 Village of Covington Ordinance 16-15, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation;

(b) The pass-through entity shall be subject to municipal income taxation as a separate taxpayer in accordance with Village of Covington Ordinance 16-15 on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(F) Corporations filing a consolidated tax return shall make the computations required under Village of Covington Ordinance 16-15 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.

(G) Each corporation filing a consolidated tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts applicable under Village of Covington Ordinance 16-15 or Chapter 5703. of the Revised Code to 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.

Failure to pay tax.

If a taxpayer that has made the election allowed under Village of Covington Ordinance 16-15 fails to pay any tax as required under Village of Covington Ordinance 16-15, or any portion of that tax, on or before the date prescribed for its payment, interest shall be assessed, collected, and paid, in the same manner as the tax, upon such unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for its payment until it is paid or until the date an assessment is issued under Village of Covington Ordinance 16-15, whichever occurs first.

Declaration of estimated taxes.

(A) As used in this section:

(1) "Combined tax liability" means the total amount of a taxpayer's income tax liabilities to all municipal corporations in this state for a taxable year.

(2) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's combined tax liability for the current taxable year.

(B)

(1) Except as provided in division (B)(4) of this section, every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the tax commissioner, if the amount payable as estimated taxes is at least two hundred dollars.

(2) Except as provided in division (B)(4) of this section, a taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the commissioner.

(3) The declaration of estimated taxes shall be filed on or before the fifteenth day of the fourth month after the beginning of the taxable year or on or before the fifteenth day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) The tax commissioner may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.

(C) Each taxpayer shall file the declaration of estimated taxes with, and remit estimated taxes to, the tax commissioner at the times and in the amounts prescribed in division (C)(1) of this section. Remitted taxes shall be made payable to the treasurer of state.

(1) The required portion of the combined tax liability for the taxable year that shall be paid through estimated taxes shall be as follows:

(a) On or before the fifteenth day of the fourth month after the beginning of the taxable year, twenty-two and one-half per cent of the combined tax liability for the taxable year;

(b) On or before the fifteenth day of the sixth month after the beginning of the taxable year, forty-five per cent of the combined tax liability for the taxable year;

(c) On or before the fifteenth day of the ninth month after the beginning of the taxable year, sixty-seven and one-half per cent of the combined tax liability for the taxable year;

(d) On or before the fifteenth day of the twelfth month of the taxable year, ninety per cent of the combined tax liability for the taxable year.

(2) If the taxpayer determines that its declaration of estimated taxes will not accurately reflect the taxpayer's tax liability for the taxable year, the taxpayer shall increase or decrease, as appropriate, its subsequent payments in equal installments to result in a more accurate payment of estimated taxes.

(3)

(a) Each taxpayer shall report on the declaration of estimated taxes the portion of the remittance that the taxpayer estimates that it owes to each municipal corporation for the taxable year.

(b) Upon receiving a payment of estimated taxes under this section, the commissioner shall immediately forward the payment to the treasurer of state. The treasurer shall credit the payment in the same manner as in division (B) of section 718.85 of the Revised Code.

(D)

(1) In the case of any underpayment of estimated taxes, there shall be added to the taxes an amount determined at the rate per annum prescribed by section 5703.47 of the Revised Code 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 per cent of the combined 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 per cent of the combined 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 per cent of the combined 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 per cent of the combined 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 due.

(3) All amounts collected under this section shall be considered as taxes collected Village of Covington Ordinance 16-15 and shall be credited and distributed to municipal corporations in accordance with section 718.83 of the Revised Code.

(E) An underpayment of any portion of a combined tax liability 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 per cent of the combined 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 per cent 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 municipal income tax return for that year.

Additional penalties.

(A) In addition to any other penalty imposed by **Ordinance 16-15** or Chapter 5703. of the Revised Code, the following penalties shall apply:

(1) If a taxpayer required to file a tax return under Ordinance 16-15 fails to make and file the return within the time prescribed, including any extensions of time granted by the tax commissioner, the commissioner may impose a penalty not exceeding twenty-five dollars per month or fraction of a month, for each month or fraction of a month elapsing between the due date, including extensions of the due date, and the date on which the return is filed. The aggregate penalty, per instance, under this division shall not exceed one hundred fifty dollars.

(2) If a person required to file a tax return electronically under Ordinance 16-15 fails to do so, the commissioner may impose a penalty not to exceed the following:

(a) For each of the first two failures, five per cent of the amount required to be reported on the return;

(b) For the third and any subsequent failure, ten per cent of the amount required to be reported on the return.

(3) If a taxpayer that has made the election allowed under Ordinance 16-15 fails to timely pay an amount of tax required to be paid under this chapter, the commissioner may impose a penalty equal to fifteen per cent of the amount not timely paid.

(4) If a taxpayer files what purports to be a tax return required by Ordinance 16-15 that does not contain information upon which the substantial correctness of the return may be judged or contains information that on its face indicates that the return is substantially incorrect, and the filing of the return in that manner is due to a position that is frivolous or a desire that is apparent from the return to delay or impede the administration of Ordinance 16-15, a penalty of up to five hundred dollars may be imposed.

(5) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any return required under Ordinance 16-15, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the tax required to be shown on the return.

(6) If any person makes a false or fraudulent claim for a refund under Ordinance 16-15, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the claim. Any penalty imposed under this division, any refund issued on the claim, and interest on

any refund from the date of the refund, may be assessed under Ordinance 16-15 without regard to any time limitation for the assessment imposed by division (A) of that section.

(B) For purposes of this section, the tax required to be shown on a tax return shall be reduced by the amount of any part of the tax paid on or before the date, including any extensions of the date, prescribed for filing the return.

(C) Each penalty imposed under this section shall be in addition to any other penalty imposed under this section. All or part of any penalty imposed under this section may be abated by the tax commissioner. The commissioner may adopt rules governing the imposition and abatement of such penalties.

(D) All amounts collected under this section shall be considered as taxes collected under Ordinance 16-15 and shall be credited and distributed to municipal corporations in the same proportion as the underlying tax liability is required to be distributed to such municipal corporations under section 718.83 of the Revised Code.

Assessments against taxpayer.

(A) If any taxpayer required to file a return under Ordinance 16-15 fails to file the return within the time prescribed, files an incorrect return, or fails to remit the full amount of the tax due for the period covered by the return, the tax commissioner may make an assessment against the taxpayer for any deficiency for the period for which the return or tax is due, based upon any information in the commissioner's possession.

The tax commissioner shall not make or issue an assessment against a taxpayer more than three years after the later of the date the return subject to assessment was required to be filed or the date the return was filed. Such time limit may be extended if both the taxpayer and the commissioner consent in writing to the extension. Any such extension shall extend the three-year time limit in Ordinance 16-15 for the same period of time. There shall be no bar or limit to an assessment against a taxpayer that fails to file a return subject to assessment as required by Ordinance 16-15, or that files a fraudulent return. The commissioner shall give the taxpayer assessed written notice of the assessment as provided in section 5703.37 of the Revised Code. With the notice, the commissioner shall provide instructions on how to petition for reassessment and request a hearing on the petition.

(B) Unless the taxpayer assessed files with the tax commissioner within sixty days after service of the notice of assessment, either personally or by certified mail, a written petition for reassessment signed by the authorized agent of the taxpayer assessed having knowledge of the facts, the assessment becomes final, and the amount of the assessment is due and payable from the taxpayer to the treasurer of state. The petition shall indicate the taxpayer's objections, but additional objections may be raised in writing if received by the commissioner prior to the date shown on the final determination. If the petition has been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code.

(C) After an assessment becomes final, if any portion of the assessment remains unpaid, including accrued interest, a certified copy of the tax commissioner's entry making the assessment final may be filed in the office of the clerk of the court of common pleas in the county in which the taxpayer has an office or place of business in this state, the county in which the taxpayer's statutory agent is located, or Franklin county.

Immediately upon the filing of the entry, the clerk shall enter a judgment against the taxpayer assessed in the amount shown on the entry. The judgment may be filed by the clerk in a loose-leaf book entitled "special judgments for municipal income taxes," and shall have the same effect as other judgments. Execution shall issue upon the judgment upon the request of the tax commissioner, and all laws applicable to sales on execution shall apply to sales made under the judgment.

If the assessment is not paid in its entirety within sixty days after the day the assessment was issued, the portion of the assessment consisting of tax due shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the commissioner issues the assessment until the assessment is paid or until it is certified to the attorney general for collection under section 131.02 of the Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of certification until the date it is paid in its entirety. Interest shall be paid in the same manner as the tax and may be collected by issuing an assessment under this section.

(D) All money collected under this section shall be credited to the municipal income tax fund and distributed to the municipal corporation to which the money is owed based on the assessment issued under this section.

(E) If the tax commissioner believes that collection of the tax will be jeopardized unless proceedings to collect or secure collection of the tax are instituted without delay, the commissioner may issue a jeopardy assessment against the taxpayer liable for the tax. Immediately upon the issuance of the jeopardy assessment, the commissioner shall file an entry with the clerk of the court of common pleas in the manner prescribed by division (C) of this section. Notice of the jeopardy assessment shall be served on the taxpayer assessed or the taxpayer's legal representative in the manner provided in section 5703.37 of the Revised Code within five days of the filing of the entry with the clerk. The total amount assessed is immediately due and payable, unless the taxpayer assessed files a petition for reassessment in accordance with division (B) of this section and provides security in a form satisfactory to the commissioner and in an amount sufficient to satisfy the unpaid balance of the assessment. Full or partial payment of the assessment does not prejudice the commissioner's consideration of the petition for reassessment.

(F) Notwithstanding the fact that a petition for reassessment is pending, the taxpayer may pay all or a portion of the assessment that is the subject of the petition. The acceptance of a payment by the treasurer of state does not prejudice any claim for refund upon final determination of the petition.

If upon final determination of the petition an error in the assessment is corrected by the tax commissioner, upon petition so filed or pursuant to a decision of the board of tax appeals or any court to which the determination or decision has been appealed, so that the amount due from the taxpayer under the corrected assessment is less than the portion paid, there shall be issued to the taxpayer, its assigns, or legal representative a refund in the amount of the overpayment as provided by Ordinance 16-15, with interest on that amount as provided by that section.

Refund applications.

(A) An application to refund to a taxpayer the amount of taxes paid on any illegal, erroneous, or excessive payment of tax under Ordinance 16-15, including assessments, shall be filed with the tax commissioner within three years after the date of the illegal, erroneous, or excessive payment of the tax, or within any additional period allowed by division (A) of Ordinance 16-15. The application shall be filed in the form prescribed by the tax commissioner.

(B)

(1) On the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. The amount determined shall be based on the amount overpaid per return or assessment. If the amount is greater than ten dollars and not less than that claimed, the commissioner shall certify that amount to the director of budget and management and the treasurer of state for payment from the tax refund fund created in section 5703.052 of the Revised Code. If the amount is greater than ten dollars but less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

(2) Upon issuance of a refund under this section, the commissioner shall notify each municipal corporation of the amount refunded to the taxpayer attributable to that municipal corporation, which shall be deducted from the municipal corporation's next distribution under section 718.83 of the Revised Code.

(C) Any portion of a refund determined under division (B) of this section that is not issued within ninety days after such determination shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the ninety-first day after such determination until the day the refund is paid or credited. On an illegal or erroneous assessment, interest shall be paid at that rate from the date of payment on the illegal or erroneous assessment until the day the refund is paid or credited.

Amended returns.

(A) If any of the facts, figures, computations, or attachments required in an annual return filed by a taxpayer that has made the election allowed under Ordinance 16-15 and used to determine the tax due under Ordinance 16-15 must be altered as the result of an adjustment to the taxpayer's federal income tax return, whether initiated by the taxpayer or the internal revenue service, and such alteration affects the taxpayer's tax liability under those sections, the taxpayer shall file an amended return with the tax commissioner in such form as the commissioner requires. The amended return shall be filed not later than sixty days after the adjustment is agreed upon or finally determined for federal income tax purposes or after any federal income tax deficiency or refund, or the abatement or credit resulting therefrom, has been assessed or paid, whichever occurs first. 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 commissioner before filing the amended return.

(B) 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. An amended return required by this section is a return subject to assessment under Ordinance 16-15 for the purpose of assessing any additional tax due under this section, together with any applicable penalty and interest. The amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return no longer subject to assessment that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal tax return.

(C) In the case of an overpayment, an application for refund may be filed under this division within the sixty-day period prescribed for filing the amended return, even if that period extends beyond the period prescribed in ordinance 16-15, if the application otherwise conforms to the requirements of that section. An application filed under this division shall claim refund of overpayments resulting from alterations to only 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 income tax return unless it is also filed within the time prescribed in Ordinance 16-15. The application shall not reopen those facts, figures, computations, or attachments that

are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return.

Examination of records and other documents and persons.

(A) The tax commissioner, or any authorized agent or employee thereof, may examine the books, papers, records, and federal and state income tax returns of any taxpayer or other person that is subject to Ordinance 16-15 for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due as required under those sections. Upon written request by the commissioner or a duly authorized agent or employee thereof, every taxpayer or other person subject to this section is required to furnish the opportunity for the commissioner, 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.

(B) The records and other documents of any taxpayer or other person that is subject to Ordinance 16-15 shall be open to the tax commissioner'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 commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The commissioner may require any person, by notice served on that person, to keep such records as the commissioner determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by a municipal corporation.

(C) The tax commissioner may examine under oath any person that the commissioner 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 commissioner may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal 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.

(D) No person issued written notice by the tax commissioner compelling attendance at a hearing or examination or the production of books, papers, records, or federal income tax returns under this section shall fail to comply.

Credits.

(A) A credit, granted by resolution or ordinance of Village of Covington pursuant to Ordinance 16-15, shall be available to a taxpayer that has made the election allowed under Ordinance 16-15, against the municipal corporation's tax on income. A municipal corporation shall submit the following information to the tax commissioner on or before the later of January 31, 2018, or the thirty-first day of January of the first year in which the taxpayer is eligible to receive the credit:

(1) A copy of the agreement entered into by Village of Covington and taxpayer under Ordinance 16-15;

(2) A copy of the ordinance or resolution authorizing the agreement entered into between Village of Covington and the taxpayer.

(B)

(1) Each taxpayer that claims a credit shall submit, with the taxpayer's tax return, documentation issued by Village of Covington granting the credit that confirms the eligibility of the taxpayer for the credit, the amount of the credit for which the taxpayer is eligible, and the tax year to which the credit is to be applied.

(2) Such documentation shall be provided in the form prescribed by the tax commissioner.

(3) Nothing in this section shall be construed to authorize the tax commissioner to enter into an agreement with a taxpayer to grant a credit, to determine if a taxpayer meets the conditions of a tax credit agreement entered into by Village of Covington and taxpayer under Ordinance 16-15,, or to modify the terms or conditions of any such existing agreement.

Reckless violations; penalties.

(A) Except as provided in division (B) of this section, whoever recklessly violates division (A) of Ordinance 16-15 shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars or imprisonment for a term of up to six months, or both.

(B) Each instance of access or disclosure in violation of division (A) of Ordinance 16-15 constitutes a separate offense.

(C) These specific penalties shall not be construed to prevent Village of Covington from prosecuting any and all other offenses that may apply.

ORDINANCE NO. 4-18

AN ORDINANCE TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND
OTHER EXPENDITURES OF THE VILLAGE OF COVINGTON, STATE OF OHIO,
DURING THE FISCAL YEAR ENDING DECEMBER 31, 2018


BE IT ORDAINED by the legislative authority of the Village of Covington, State of Ohio, three fourths of all members elected thereto concurring, that:

Section I: The appropriations set forth in the attached Exhibit A. are approved as authorized expenditures for the Village of Covington during the 2018 calendar year.

Section II: This ordinance shall be effective immediately.

APPROVED March 19, 2018:


Edward L. McCord, Mayor


R. Scott Tobias, President of Council


Brenda Carroll, Fiscal Officer

Spring Street

2017 Year-end fund balance	\$ 619,957	\$ 732	\$ 89,515	\$ 33,757	\$ 28,408	\$ 38,699	\$ 372,585	\$ 348,564	\$ 107,651	\$ 1,639,869
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2018 ESTIMATED INCOME

INCOME TAX (80% GEN, 20% STREET)	\$ 650,000		\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,000
PROPERTY TAX	\$ 260,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,000
UTILITY COLLECTIONS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 395,000	\$ 245,000	\$ 1,390,000
ALL OTHER INCOME	\$ 252,789		\$ 232,400	\$ 9,000		\$ 33,000	\$ -		\$ -	\$ 527,189
GRANTS - Loans	\$ -		\$ -	\$ -	\$ -	\$ 76,000	\$ -		\$ -	\$ 76,000
TOTAL INCOME BEFORE TRANSFERS/BONDS	\$ 1,162,789	\$ 95,000	\$ 392,400	\$ 9,000	\$ -	\$ 109,000	\$ 750,000	\$ 395,000	\$ 245,000	\$ 3,158,189
transfer in from other fund-Streets/General	\$ -		\$ 195,000	\$ -		\$ 85,000	\$ -	\$ -	\$ -	\$ 280,000
transfer in from other fund-Debt Service/sewer					\$ 120,000	\$ -				\$ 120,000
LOAN / GRANT PROCEEDS (Sewer Plant)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 1,395,000	\$ -	\$ 1,395,000
TOTAL INCOME	\$ 1,162,789	\$ 95,000	\$ 587,400	\$ 9,000	\$ 120,000	\$ 194,000	\$ 750,000	\$ 1,790,000	\$ 245,000	\$ 4,953,189
2018-ESTIMATED EXP										
PUBLIC SAFETY - POLICE	\$ (534,350)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (534,350)
PUBLIC SAFETY - FIRE/EMS	\$ (132,500)	\$ (95,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (227,500)
O&M / CAPITAL	\$ (436,050)		\$ (653,400)	\$ (9,000)	\$ -	\$ (231,000)	\$ (595,900)	\$ (2,034,000)	\$ (240,300)	\$ (4,199,650)
DEBT SERVICE			\$ -	\$ -	\$ (140,000)		\$ (241,000)	\$ (26,500)	\$ (67,000)	\$ (474,500)
Advance to Sewer fund										\$ -
Permanent trans to capital /street fund	\$ (280,000)									\$ (280,000)
Permanent trans to debt service (spring)	\$ (120,000)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (120,000)
TOTAL EXPENSES-	\$ (1,502,900)	\$ (95,000)	\$ (653,400)	\$ (9,000)	\$ (140,000)	\$ (231,000)	\$ (836,900)	\$ (2,060,500)	\$ (307,300)	\$ (5,836,000)
2018 FUND NET INCOME	\$ (340,111)	\$ -	\$ (66,000)	\$ -	\$ (20,000)	\$ (37,000)	\$ (86,900)	\$ (270,500)	\$ (62,300)	\$ (882,811)
2018 ESTIMATED ENDING FUND BALANCE	\$ 279,846	\$ 732	\$ 23,515	\$ 33,757	\$ 8,408	\$ 1,699	\$ 285,685	\$ 78,064	\$ 45,351	\$ 757,058

2018 Revenue Budget Revised 3/19/2018

Account	Description	Proposed 2018 Budget
00.4110	GENERAL PROPERTY TAX - INSIDE	115,000.00
10.000.4115	GENERAL PROPERTY TAX - VOTED	145,000.00
10.000.4130	MUNICIPAL INCOME TAX-80%	650,000.00
10.000.4211	LOCAL GOVERNMENT	62,000.00
10.000.4222	CIGARETTE TAX	200.00
10.000.4224	LIQUOR PERMIT TAX	4,000.00
10.000.4505	POLICE OTHER	5,500.00
10.000.4601	POLICE COURT FINES	3,000.00
10.000.4603	POLICE CONTRACT SERVICES REVENUE	36,500.00
10.000.4610	ZONING PERMIT FEES	3,000.00
10.000.4612	MISC	0.00
10.000.????	FINANCING ORIGATION REVENUE	38,000.00
10.000.4625	CABLE FRANCHISE FEE	16,500.00
10.000.4690	PARK SHELTER HOUSE RENT	700.00
	NATUREWORKS GRANT	27,754.00
10.000.4701	INTEREST	135.00
10.000.4820	CONTRIBUTIONS & DONATIONS	45,000.00
10.000.5219	RETIREMENT CONTRIBUTIONS	10,500.00
Fund: 10	GENERAL	1,162,789.00
15.000.4115	FIRE/EMS PROPERTY TAX - VOTED	95,000.00
Fund: 15	FIRE & EMS	95,000.00
00.4140	MUNICIPAL INCOME TAX - STREET	160,000.00
00.4225	STREET - GASOLINE TAX	55,000.00
20.000.4226	STREET - LICENSE MOTOR TAX 92.5%	65,000.00
20.000.4290	OTHER STATE SHARED TAXES	0.00
20.000.4320	GRASS MOWING ASSESSMENT	400.00
20.000.4360	STREET LIGHTING ASSESSMENT	47,000.00
20.000.????	FINANCING ORIGATION REVENUE	65,000.00
20.000.4612	MISC REVENUE STREETS	0.00
	TRANSFER IN	195,000.00
Fund: 20	STREETS	587,400.00
22.000.4225	STATE - GASOLINE & MOTOR TAX-7.5%	9,000.00
Fund: 22	STATE HIGHWAY	9,000.00
30.000.4931	TRANSFER IN	120,000.00
Fund: 30	DEBT SERVICE	120,000.00
40.000.4310	STREET IMPROVE ASSESSMENT	13,000.00
40.000.4320	SIDEWALK IMPROVE ASSESSMENT	20,000.00
40.000.4419	SAFE ROUTES TO SCHOOL	76,000.00
40.000.4931	TRANSFER IN	85,000.00
Fund: 40	CAPITAL	194,000.00
50.000.4540	WATER COLLECTION	750,000.00
50.000.4542	WATER - OTHER	
Fund: 50	WATER	750,000.00
52.000.4422	SEWER STATE LOW INTEREST LOAN	0.00

2018 Revenue Budget Revised 3/19/2018

52.000.4423	SEWER PLANT OPWC GRANT	375,000.00
52.000.4424	SEWER PLANT OPWC LOAN	375,000.00
52.000.4425	SEWER PLANT CONSTRUCTION LOAN	495,000.00
52.000.4426	SEWER LIFT STATION OPWC LOAN %	150,000.00
52.000.4550	SEWER COLLECTION	395,000.00
52.000.4931	TRANSFER IN	0.00
Fund: 52	SEWER	1,790,000.00
54.000.4542	TRASH - OTHER	0.00
54.000.4560	TRASH COLLECTION	245,000.00
Fund: 54	TRASH	245,000.00
41 Accts		4,953,189.00

Proposed Expense Budget 2018 - rev 3/19/2018

Account	Description	Proposed 2018 Budget
01.5100	GROSS SALARY - POLICE	287,000.00
10.101.5211	OPERS - POLICE	4,000.00
10.101.5213	MEDICARE - POLICE	4,200.00
10.101.5215	OHIO POLICE & FIRE - POLICE	51,000.00
10.101.5220	INSURANCE - POLICE	61,000.00
10.101.5221	HSA - POLICE	5,000.00
10.101.5225	WORKER'S COMP - POLICE	6,500.00
10.101.5240	UNEMPLOYMENT - POLICE	
10.101.5252	TRAVEL/TRANSPORT REIMB - POLICE	1,000.00
10.101.5270	UNIFORMS/CLOTHING - POLICE	4,000.00
10.101.5310	UTILITIES - POLICE	
10.101.5321	PHONE / INTERNET - POLICE	1,700.00
10.101.5322	POSTAGE - POLICE	250.00
10.101.5329	CRUISER CELL SERVICE	2,500.00
10.101.5341	LEGAL FEES - POLICE	8,500.00
10.101.5348	TRAINING - POLICE	5,000.00
10.101.5350	POLICE LEXIPOL	3,000.00
10.101.5393	CRUISER REPAIR & MNT - POLICE	5,000.00
10.101.5395	FUEL - POLICE	10,000.00
10.101.5410	COMMUNICATION	2,200.00
10.101.5420	OPERATING SUPPLIES & MATERIAL - POLICE	4,500.00
10.101.5422	POLICE CRIME LAB	1,500.00
10.101.5440	EQUIPMENT AND VESTS	5,000.00
01.5520	CAPITAL - POLICE	10,000.00
10.101.5525	EQUIPMENT/COMPUTERS	
10.101.5525	CRUISER CAPITAL / LOAN	51,000.00
10.101.5650	DUES & MEMBERSHIP FEES - POLICE	500.00
10.110.5300	ANNUAL CONTRACT - FIRE	35,000.00
10.110.5420	O&M - FIRE	500.00
10.201.5300	ANNUAL CONTRACT - EMS	97,000.00
10.301.5100	GROSS SALARY - PARK	7,000.00
10.301.5420	OPERATING SUPPLIES & MATERIAL - PARK	7,000.00
10.301.5520	CAPITAL EQUIPMENT - PARK	90,000.00
	PARK PROFESSIONAL SERVICES	15,000.00
10.401.5320	COMMUNICATION, PRINTING, AD - ZONING	2,500.00
10.401.5420	O&M - ZONING	2,000.00
10.701.5111	GROSS SALARY COUNCIL & MAYOR	31,000.00
10.701.5120	GROSS SALARY FISCAL OFFICER	31,000.00
10.701.5130	GROSS SALARY VILLAGE ADMINISTRATOR	39,000.00
10.701.5140	GROSS SALARY CUSTODIAN	4,750.00
10.701.5211	OPERS - GENERAL GOVERNMENT	14,000.00
10.701.5213	MEDICARE - GENERAL GOVERNMENT	1,650.00
10.701.5216	FICA - GENERAL GOVERNMENT	750.00
10.701.5220	INSURANCE - GENERAL GOVERNMENT	10,200.00
10.701.5221	HSA - GENERAL GOV	2,000.00
10.701.5225	WORKER'S COMP - GENERAL GOVERNMENT	3,300.00
10.701.5240	UNEMPLOYMENT - GENERAL GOVERNMENT	0.00

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10.701.5252	TRAVEL/TRANSPORT REIMB - GENERAL GOVERNMENT	1,000.00
10.701.5270	UNIFORMS/CLOTHING - GENERAL GOVERNMENT	400.00
10.701.5310	UTILITIES - GENERAL GOVERNMENT	14,500.00
10.701.5320	OFFICE EXPENSE AND COPIER	12,000.00
10.701.5321	PHONE / INTERNET - GENERAL GOVERNMENT	4,000.00
10.701.5322	POSTAGE - GENERAL GOVERNMENT	1,000.00
10.701.5341	LEGAL FEES - GENERAL GOVERNMENT	16,000.00
10.701.5342	AUDITING FEES - GENERAL GOVERNMENT	3,000.00
10.701.5343	COUNTY COLLECTION CONTRACT - GENERAL GOV	4,000.00
10.701.5344	INCOME TAX COLL CONTRACT - GENERAL GOVER	38,000.00
10.701.5345	INCOME TAX OFFICE SUPPLIES - GENERAL GO	500.00
10.701.5346	INCOME TAX REFUNDS - GENERAL GOVERNMENT	15,000.00
10.701.5348	TRAINING - GENERAL GOVERNMENT	2,500.00
10.701.5349	OTHER PROFESSIONAL SERVICES - GENERAL GO	10,000.00
10.701.5350	INSURANCE & BONDING	6,500.00
10.701.5370	SOFTWARE LICENSING SUPPORT	8,000.00
10.701.5415	WEBSITE DESIGN & MNT - GENERAL GOVERNMENT	5,000.00
10.701.5430	BUILDING MAINT & TAX - GENERAL GOVERN	10,000.00
10.701.5500	CAPITAL EQUIPMENT - GENERAL GOVERNMENT	15,000.00
10.701.5650	DUES & MEMBERSHIP FEES - GENERAL GOVERNMENT	3,500.00
10.701.5760	BIKE PATH DESIGN / SEEDING	5,000.00
10.701.5910	TRANSFERS OUT - GENERAL GOVERNMENT	400,000.00
10.701.5920	ADVANCES OUT - GENERAL GOVERNMENT	0.00
Fund: 10	GENERAL	1,502,900.00
15.110.5300	ANNUAL CONTRACT - FIRE/EMS	95,000.00
Fund: 15	FIRE & EMS	95,000.00
20.601.5100	GROSS SALARY - STREETS	95,000.00
20.601.5211	OPERS - STREETS	14,000.00
20.601.5213	MEDICARE - STREETS	1,500.00
20.601.5220	INSURANCE - STREETS	25,000.00
20.601.5221	HSA - STREETS	1,000.00
20.601.5225	WORKER'S COMP - STREETS	3,000.00
20.601.5270	UNIFORMS/CLOTHING - STREETS	400.00
20.601.5310	UTILITIES - STREETS	5,500.00
20.601.5321	PHONE/INTERNET - STREETS	1,000.00
20.601.5346	INCOME TAX REFUNDS - STREETS	3,500.00
20.601.5350	INSURANCE & BONDING	9,000.00
20.601.5393	TRUCK REPAIR & MNT	7,000.00
20.601.5395	FUEL - STREETS	8,000.00
20.601.5396	ASPHALT REPAIRS & MATERIALS	5,000.00
20.601.5410	OFFICE SUPPLIES & MATERIAL - STREETS	1,500.00
20.601.5415	SOFTWARE SUPPORT	2,000.00

Proposed Expense Budget 2018 - rev 3/19/2018

20.601.5420	O&M - STREETS	5,000.00
20.601.5425	ROAD SALT - STREETS	15,000.00
20.601.5427	STREET SIGNS & SIGNALS - STREETS	8,000.00
20.601.5430	BUILDING REPAIR & MAINT - STREETS	2,000.00
20.601.5500	BACKHOE	15,000.00
20.601.5650	CONTRACTUAL SERVICES-BUG TRTMT	2,000.00
	CONTRACTUAL STREET SWEEPING	3,000.00
20.601.5710	DEBT SERVICE-PRINCIPAL - EQUIPMENT	85,000.00
20.601.5720	DEBT SERVICE-INTEREST	3,500.00
20.601.5920	STREET RESURFACING	150,000.00
20.601.5940	HIGH STREET DESIGN	140,000.00
20.620.5300	ANNUAL CONTRACT - STREET LIGHTING	42,500.00
Fund: 20	STREETS	653,400.00
22.601.5420	O&M - STATE HYWAY	2,000.00
22.601.5427	SIGNS & SIGNALS - STATE HYWY	7,000.00
22.601.5500	CAPITAL - STATE HYWY	0.00
Fund: 22	STATE HIGHWAY	9,000.00
30.700.5710	DEBT SERVICE-PRINCIPAL	115,000.00
30.700.5720	DEBT SERVICE-INTEREST	25,000.00
Fund: 30	DEBT SERVICE	140,000.00
40.800.5505	STORM SEWER RENOVATIONS	5,000.00
40.800.5511	DILAPIDATED HOUSE TEARDOWN EXP	10,000.00
40.800.5512	SAFE ROUTES TO SCHOOL	76,000.00
40.800.5555	STREETS, SIDEWALKS, CURBS	40,000.00
40.800.5558	PROPERTY ACQUISITION	100,000.00
Fund: 40	CAPITAL	231,000.00
50.500.5100	GROSS SALARY - WATER	122,000.00
50.500.5211	OPERS - WATER	17,200.00
50.500.5220	INSURANCE - WATER	13,700.00
50.500.5221	HEALTH SAVINGS CONTRIBUTION	3,000.00
50.500.5225	WORKER'S COMP - WATER	3,000.00
50.500.5252	TRAVEL/TRANSPORT/TRAINING	1,000.00
50.500.5270	UNIFORMS/CLOTHING	400.00
50.500.5310	UTILITIES	60,000.00
50.500.5321	PHONE/INTERNET	2,500.00
50.500.5350	INSURANCE & BONDING	9,000.00
50.500.5393	WATER EQUIPMENT REPAIR & MNT	20,000.00
50.500.5395	FUEL WATER	3,000.00
50.500.5396	CONTRACTUAL REP & MAINT	3,000.00
50.500.5397	WATER TRUCK REPAIR & MNT	2,500.00
50.500.5399	LAB FEES - WATER	10,000.00
50.500.5410	WATER OFFICE SUPPLIES	5,000.00
50.500.5415	SOFTWARE SUPPORT	4,000.00
50.500.5420	WATER O & M	5,000.00
50.500.5425	WATER PLANT SALT	30,000.00
50.500.5427	CHEMICALS	17,000.00
50.500.5430	DISTRIBUTION AND TOWER MNT	40,000.00

Proposed Expense Budget 2018 - rev 3/19/2018

	CONTRACTUAL TOWER REP & MAINT	85,000.00
50.500.5500	CAPITAL - WATER METER REPLACEMENT - METER READING SYSTEM	55,000.00
50.500.5520	CAPITAL - PUMP VFD'S	30,000.00
50.500.5550	TRACTOR AND MOWER	4,000.00
50.500.5551	UTILITY TRUCK/BACKHOE	45,000.00
50.500.5650	DUES & MEMBERSHIP FEES	3,500.00
50.500.5710	DEBT SERVICE-WATER PLANT	241,000.00
50.500.5730	DEBT SERVICE - WALNUT	0.00
50.500.5920	ADVANCES OUT	
50.550.5213	MEDICARE - WATER	2,100.00
Fund: 50	WATER	836,900.00
52.552.5100	GROSS SALARY - SEWER	113,000.00
52.552.5211	OPERS - SEWER	16,200.00
52.552.5213	MEDICARE - SEWER	1,800.00
52.552.5220	INSURANCE - SEWER	22,600.00
52.552.5221	HSA - SEWER	1,000.00
52.552.5225	WORKER'S COMP - SEWER	3,000.00
52.552.5252	TRAVEL/TRANSPORT/TRAINING REIMB - SEWER	1,500.00
52.552.5270	UNIFORMS/CLOTHING - SEWER	400.00
52.552.5310	UTILITIES - SEWER	30,000.00
52.552.5321	PHONE/INTERNET - SEWER	4,500.00
52.552.5340	SLUDGE HANDLING	35,000.00
52.552.5350	INSURANCE & BONDING	9,500.00
52.5393	TRUCK REPAIR & MNT	4,000.00
52.5395	FUEL - SEWER	4,000.00
52.552.5397	COLLECTION SYSTEM REPAIR & MNT	25,000.00
52.552.5399	LAB FEES - SEWER	7,500.00
52.552.5410	OFFICE SUPPLIES & MATERIAL - SEWER	5,000.00
52.552.5415	SOFTWARE SUPPORT	4,000.00
52.552.5420	O&M - SEWER	30,000.00
52.552.5427	SEWER - CHEMICALS	2,000.00
52.552.5430	TRACTOR AND MOWER	4,000.00
52.552.5431	UTILITY TRUCK/BACKHOE	45,000.00
52.552.5500	SEWER PLANT/LIFTSTATION DESIGN	210,000.00
52.552.5505	SEWER PLANT RENOVATIONS	1,300,000.00
52.552.5506	SEWER LIFT STATION RENOVATIONS	150,000.00
52.552.5650	DUES & MEMBERSHIP FEES - SEWER	3,500.00
52.552.5720	DEBT SERVICE-INTEREST - OEPA	1,500.00
52.552.5725	DEBT SERVICE OEPA LOAN	20,000.00
	DEBT SERVICE OPWC LOAN	6,500.00
52.552.5920	ADVANCES OUT - SEWER	0.00
Fund: 52	SEWER	2,060,500.00
54.554.5100	GROSS SALARY - TRASH	86,000.00
54.554.5211	OPERS - TRASH	12,100.00
54.554.5213	MEDICARE - TRASH	1,300.00
54.5220	INSURANCE - TRASH	15,000.00
54.5221	HEALTH SAVINGS CONTRIBUTION - TRASH	1,000.00
54.554.5225	WORKER'S COMP - TRASH	2,000.00

Proposed Expense Budget 2018 - rev 3/19/2018

54.554.5270	UNIFORMS/CLOTHING - TRASH	400.00
54.554.5340	TIPPING FEES - TRASH	60,000.00
54.554.5345	RECYCLING TIPPING FEES	3,500.00
54.554.5350	INSURANCE & BONDING	3,000.00
54.554.5393	TRUCK REPAIR & MNT	25,000.00
54.554.5395	FUEL - TRASH TRUCK	8,000.00
54.554.5396	FUEL - RECYCLE TRUCK	4,500.00
54.554.5410	OFFICE SUPPLIES & MATERIAL - TRASH	2,500.00
54.554.5415	SOFTWARE LICENSING/SUPPORT	3,000.00
54.554.5420	O&M - TRASH	3,000.00
54.554.5710	DEBT SERVICE-PRINCIPAL - TRASH	67,000.00
54.554.5750	RECYCLING / TRASH TOTERS	10,000.00
Fund: 54	TRASH	307,300.00

182 Accts	5,836,000.00
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ORDINANCE 5-18

AN ORDINANCE AUTHORIZING THE VILLAGE ADMINISTRATOR TO PURCHASE 184 N. HIGH STREET AND 188 NORTH HIGH STREET OF THE VILLAGE OF COVINGTON

Whereas, the Village of Covington and The Covington Exempted Village School District have reached an agreement to purchase/sell 184 and 188 N. High Street in said Village, and the agreement being fully set forth in Exhibit A.;

Whereas, the Village of Covington's Council believes the agreement set forth in Exhibit A is in the best interest of the Village;

NOW THEREFORE, BE IT ORDAINED by the Legislative Authority of the Village of Covington, State of Ohio, that:


SECTION 1: the Village Administrator is authorized to execute all necessary documents to effectuate the purchase of the real estate described in the purchase agreement designated as Exhibit A; and

SECTION 2: this ordinance shall take effect and be in force from and after the earliest period allowed by law.

APPROVED March 5, 2018:


Edward L. McCord, Mayor


R. Scott Tobias, President of Council


Brenda Carroll, Fiscal Officer/ Clerk

Missy Lange
 Realtor
 (937) 538-1500
 missylange7@gmail.com
 focused on your future!

 Listing



184 N High

Prop Type: Multi-Family	Area: 704
Status: Active	MLS #: 414483
Cont Type:	
List Price: \$59,000	Zip: 45318
City: Covington	
Subdivision: N/A	Township: Newberry
County: Miami County	Tax Year: 2017
Parcel ID: H19001760	Lot Size: 52x122
Taxes (SA): \$470	
Tax Info: Assessments	
Acres: 0.150	
Land Info: Residential Lot	
Directions: St Rt 36 Left on High to 184	

Showing Inst: 24 Hr Notice, Tenant	Ownership:
Showing Phone: 9375381500	
Apx SqFt: 1,896	Level/Style: 2 Story
School Dist: 5503 Covington EVSD	Year Blt: 1920
Foundation: Partial Basement, Unfinished Basement	
Exterior: Vinyl	
Garage: 2 Car Garage, Detached Garage	
Heating: Forced Air Heat, Gas Heat	
Cooling:	
Fprplace/Stv:	
de Feat:	
uf Home: No	
Outside Feat:	
Special Feat:	
Appliances:	
Utilities: Natural Gas, Sanitary Sewer, Separate Meters, Supplied Water	
New Financing: Cash, Conventional	
Occupancy: Tenants Rights	
Included in Fee: Trash, Water/Sewer	

Total Units: 2	Total Bedrooms: 4	Total Baths: 2.0
Full Bths/Lvl: 2	Half Baths/Lvl:	
Total Units: 2	Gross Mo Rent: \$770	Sec Deposit: \$400
Efficiencies:	1 Bedroom:	2 Bedroom: 2
3 Bedroom:	Oven/Range: 2	Refrigerator: 1

Remarks: **Want to add to your portfolio? This is the duplex you need! Two beds, one bath each unit. Rents for \$385 monthly. Unit 1 includes stove. Unit 2 has stove refrigerator, washer, dryer and central air, appliances not warranted. Both have long term tenants. This is 1 of 3 multi-family units being sold and seller offers a package deal, all 3 properties for a price of \$135,00.00. Adjacent properties are 178 N High St and 188 N High St. Off street parking available.**

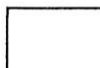
Bkr Rmrks:

Office: <u>Bryce Realty, LLC (937-538-4772)</u>	Agent: <u>Melissa Lange (937-538-1500)</u>			
Office Fax:	Email: <u>missylange7@gmail.com</u>			
Co Lst Ofc: <u>Bryce Realty, LLC (937-538-4772)</u>	Co Lst Agt: <u>David Fleming (937-658-2832)</u>			
Variable Rate: No	Type of Cont: ER	Listing Cond: No	Buy/Brk: 3%	Sub-Agt: 0
DOM: 17	CDOM: 17			
Listing Agt Website: <u>www.brycerealtyllc.com</u>				



Data Subject to Errors, Omissions, Revisions - Not Warranted

03/01/2018



REAL ESTATE PURCHASE CONTRACT

Adopted by the Midwestern Ohio Association of REALTORS®
It is recommended that all parties be represented by a REALTOR®.
This is a legally binding contract between the seller and purchaser.
If the provisions are not understood, legal advice should be obtained.



Bryce Realty LLC
(Selling REALTOR® Firm)

Date: 03/01/2018

1. DESCRIPTION. The undersigned Purchaser agrees to purchase through Bryce Realty LLC
(Listing REALTOR® Firm)
on the terms and conditions set forth below, the real property (the "Property") located in the City of Covington
County of Miami, State of Ohio, described as, Newberry Township
184 & 188 North High, Covington, OH 45318
520 - TWO FAMILY DWELLING OWNER OCCU & 419 - OTHER COMMERCIAL HOUSING Parcels: H19001770 & H19001760
(Street and Number, Zip Code, Legal Description) (P.P. #)

The Property shall include the land, all appurtenant rights, privileges and easements. The Property passing under this Contract shall include the following, in their present physical conditions; all buildings, improvements, and fixtures, including, but not limited to, such of the following as are now on the Property; landscaping, electrical, heating, air conditioner, plumbing/bathroom fixtures, window/door shades, blinds, curtain rods, attached fireplace equipment, awnings/screens, storm windows/doors, garage door opener/controls(s), TV antenna/rotor/control/tower, TV wall mounts, water softener [leased equipment excluded]. Propane/oil remaining in tank shall become Purchaser's at possession.

Any personal property items listed above, owned by Seller, will be free and clear of liens and security interests at closing.

2. PRICE. Purchaser agrees to pay for the Property the sum of \$75,000**
payable in cash at closing; contingent upon the Purchaser's ability to obtain CON FHA VA CASH OTHER
buyer's choice financing at prevailing rates and terms. Seller shall have the right to cancel this Contract if
Purchaser fails to apply for such financing within seven (7) calendar days after acceptance of this offer.

3. OTHER CONDITIONS. All appliances convey except those owned by tenants. Occupancy for seller shall be six months after closing,
with no rental charge however, seller will pay their utilities. Buyer agrees to honor all tenant rights and at closing shall receive up to \$400 in
deposits and prorated rents provided tenant has not vacated property(s). Seller agrees to pay for, at closing the cost incurred to create an ingress
/ egress easement for Parcel H19001570, Legal Description, In Lot 80 40 N PT known as 178 N High Street, Covington, OH.

4. HOMEOWNER'S WARRANTY DISCLOSURE. Purchaser has been informed that home warranty programs may be available to
provide additional benefits to Purchaser. Purchaser selects does not select a home warranty to be provided by a company to be
chosen by and paid for by n/a at an amount not to exceed n/a excluding any applicable sales tax.

5. PROPERTY CONTINGENCY. (NOT APPLICABLE IF BLANKS ARE NOT FILLED IN) The terms and conditions contained
herein are made expressly contingent upon closing of the Purchaser's property located at n/a. Property is
currently under contract not under contract. The undersigned Purchaser agrees that the Seller's property is to remain on the
market for sale during interim. Should Seller receive a bona fide offer to purchase the property that Seller desires to accept, Seller's agent
shall notify Purchaser's agent in writing of the other offer and Seller's intent to accept that offer. Purchaser shall have -0- HOURS
FROM THE RECEIPT OF Seller's agent's notice to remove said contingency or release said contract. If contingency is removed Purchaser
will proceed with financing and close by the closing date or within 45 calendar days whichever is earlier. In the event any contingency
herein is unable to be satisfied within the time specified, then all funds and documents shall be returned to parties depositing them and this
contract shall be null and void.

Seller's Initials [] [] Date _____ Purchaser's Initials [] [] Date _____

6. **PRORATIONS.** At closing, Seller shall pay or credit on the purchase price all real estate taxes and assessments, including penalties and interest, which become due and payable prior to date of closing. A prorated share calculated as of the closing shall be made in accordance with the following method: "Long Proration" method or the "Short Proration" method. All prorations shall be based on the most recent tax rates, assessments and valuation available at the auditor's, to include, if any, sidewalk, curb, gutter and sewer assessments. Unassessed new construction real estate taxes to be prorated on land only. If the real estate taxes will be subject to recoupment due to accruing agricultural tax savings (CAUV), the Seller Purchaser agrees to pay the amount of such recoupment. Interest and escrow balances on any mortgage assumed, pre-paid insurance premiums, rents and homeowners and condominium association fees shall be prorated to the date of closing. Seller shall pay all utility bills accrued to date of delivery of deed, or date of vacating, whichever is later. All security deposits paid to Seller by tenants in possession shall be transferred to the Purchaser at closing. NOTE: Real estate taxes and assessments are subject to change.

7. **POSSESSION.** Possession shall be given subject to tenant's rights -0- calendar days after delivery of deed, at @ closing o'clock. Possession shall be deemed given as of said date or such earlier date as of which Purchaser receives actual notice from Seller of Seller's vacating the Property. Seller shall be responsible to Purchaser for damages caused by Seller's failure to deliver possession on the stated date.

8. **ACCEPTANCE AND CLOSING.** This offer shall remain open for acceptance until 03/08/2018, at 9:00 p.m. The closing for delivery of the deed and payment of the balance of the purchase price shall be held on or before 04/06/2018, or within -15- calendar days thereafter. In the event of a failure of the parties to agree, the closing shall be held on the last business day designated in this paragraph, and the Listing Broker shall have the right to designate the hour and place of closing.

9. **INSPECTIONS AND OTHER ADDENDA.**

9A. The following Addenda and attachments are attached to and shall be considered an integral part of this Contract:

Lead Based Paint Forms Property Disclosure Forms Agency Form Addendum to Purchase

Other (Describe) n/a

9B. Inspection Addendum OR Purchaser waives their rights to any inspections Purchaser's Initials

10. **DISCLOSURE OF CLOSING INFORMATION.** Purchaser and Seller consent to the release by the title agency, closing attorney, or other closing agent, or Purchaser's financial institution, on their behalf, copies of the Settlement Statement and Closing Disclosure Form to Broker and Broker's agent prior to, at, or subsequent to, the closing.

Purchaser and/or Seller further agree to execute any or all documents required by the title agency, closing attorney or other such closing agent, or Purchaser's financial institution for purposes of authorizing the release of such information..

11. **AUTHORIZATION TO M.L.S. AND INFORMATIONAL SERVICES.** Seller and Purchaser authorize REALTOR® to disclose this sales information to any Multiple Listing Service to which REALTOR® is a member and that disclosure by M.L.S. to other M.L.S. participants, affiliates, governmental agencies or other sources authorized to receive M.L.S. information shall be made. Seller and Purchaser acknowledge that sales information is public record and may be accessed and used by entities, both public and private, without the consent of the parties. Seller and Purchaser authorize REALTOR® to disclose financing and other concession data upon inquiry and to the M.L.S. sold database, as applicable to the extent necessary to adjust price to accurately reflect market value.

12. **DEED.** Seller shall deliver to Purchaser a good and sufficient warranty deed, fiduciary deed or land contract with appropriate release of dower conveying a good and marketable title, in accordance with the Ohio Marketable Title Act and the Standards of Title Examination, Ohio State Bar Association. Subject property is to be free and clear of all liens and encumbrances whatsoever, except restrictions, conditions and easements of record, rights of tenant in possession, zoning provisions (none of which shall be materially adverse to Purchaser's use of the premises noted in OTHER CONDITIONS, paragraph 3) and taxes and assessments as hereinafter set forth in PRORATIONS, Paragraph 6. If Seller's title is found to be defective, Seller shall remedy the defect within thirty (30) calendar days, otherwise, at option of Purchaser, the deposit shall be returned and contract shall be null and void.

Seller's Initials Date _____ Purchaser's Initials Date _____

13. **TITLE INSURANCE.** It is recommended that Purchaser secure either an Owner's Title Insurance Policy or an attorney's Certificate of Title through a Title Insurance Agent or Attorney of Purchaser's choosing. 79
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14. **REPRESENTATIONS AND WARRANTIES.** Seller certifies to Purchaser that with respect to the Property (a) no orders of any public authority are pending, (b) no work has been performed or improvements constructed that may result in future assessments or liens, (c) no notices have been received from any public agency with respect to condemnation or appropriation, change in zoning, proposed future assessments, correction of conditions, or other similar matters; (d) Seller will not change any existing lease/rental agreement or enter into new lease/rental agreement, and (e) there presently exists no defects or conditions or toxic or hazardous or contaminated substances on the Property, known to Seller which would adversely affect or materially impair the fitness of the Property for the purpose of its intended use. Purchaser is relying solely upon examinations of the Property, the Seller's certification herein, and inspection herein required, if any, for its physical condition and character, to the earnings therefrom, utility, zoning, size of the land, improvements, and not upon any representation by the real estate agents involved who shall not be responsible for any defects in the Property. Seller's representations shall survive the closing. 81
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15. **DAMAGE TO BUILDINGS.** If any buildings or other improvements are substantially damaged or destroyed prior to the closing, Purchaser shall have the option (a) to proceed with the closing and receive the proceeds of any insurance payable in connection therewith, subject to current mortgage holders rights or (b) to terminate this Contract and have the earnest money as received on page four returned and both parties shall be released from all further obligations under this Contract. Seller shall keep the Property adequately insured against fire and extended coverage perils prior to closing. Seller agrees to maintain the Property in its present condition until delivery of possession, subject to ordinary wear and tear and the provisions of this paragraph. 91
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16. **EARNEST MONEY.** Purchaser has deposited with Broker the sum receipted for on page four of this Contract, which shall be returned to Purchaser, upon Purchaser's request, if no contract has been entered into. Any disbursement of Earnest Money shall be in compliance with Ohio R.C. 4735.24. The Earnest Money shall be disbursed as follows: (i) if the transaction is closed, the Earnest Money shall be applied to Purchase Price (may be retained by brokerage and credited toward brokerage commission owed) or as directed by Purchaser or (ii) upon verification that Purchaser's loan is declined, the Earnest Money shall be returned to the Purchaser or (iii) if any contingency cannot be satisfied the Earnest Money shall be returned to the Purchaser or (iv) if either party refuses or fails to perform, the Earnest Money shall be (a) disbursed in accordance with a release of earnest money ("Release") signed by all parties to the Contract or (b) the event of a dispute between the Seller and Purchaser regarding disbursement of the Earnest Money, the broker is required by law to maintain such funds in his trust account until the broker receives (a) written instructions signed by the parties specifying how the Earnest Money is to be disbursed or (b) a final court order that specifies to whom the Earnest Money is to be awarded. If the Real Estate is located in Ohio, and if within two years from the date the Earnest Money was deposited in the broker's trust account, the parties have not provided the broker with such signed instructions or written notice that such legal action to resolve the dispute has been filed, the broker shall return the Earnest Money to the Purchaser with no further notice to the Seller. Both Purchaser and Seller acknowledge and agree that, in the event of a dispute between Purchaser and Seller as to entitlement of the Earnest Money, the REALTORS® will not make a determination as to which party is entitled to the Earnest Money. 97
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17. **COMMUNICATIONS.** I understand that by signing this Real Estate Purchase Contract, I consent to receive communication from the REALTOR® agent and/or brokerage representing me in this transaction via U.S. Mail, email, telephone or facsimile at the number(s) / location(s) listed in this contract. 112
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114

18. **FAIR HOUSING / BLOCKBUSTING STATEMENT.** It is illegal, pursuant to the Ohio Fair Housing Law, Division (H) of Section 4112.02 of the Revised Code and the Federal Fair Housing law, 42 U.S.C.A. 3601, to refuse to sell, transfer, assign, rent, lease, sublease or finance housing accommodations, refuse to negotiate for the sale or rental of housing accommodations, or otherwise deny or make unavailable housing accommodations because of race, color, religion, sex, familial status as defined in section 4112.01 of the Revised Code, ancestry, military status as defined in that section, disability as defined in that section, or national origin or to so discriminate in advertising the sale or rental of housing, in the financing of housing, or in the provision of real estate brokerage services. It is also illegal, for profit, to induce or attempt to induce a person to sell or rent a dwelling by representations regarding the entry into the neighborhood of a person or persons belonging to one of the protected classes. 115
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19. **MEGAN'S LAW.** Purchaser should exercise whatever due diligence Purchaser deems necessary with respect to Ohio's Sex Offender Registration and Notification Law (commonly referred to as "Megan's Law"). This law requires the local Sheriff to provide written notice to neighbors if a sex offender resides or intends to reside in the area. The notice provided by the Sheriff is a public record and is open to inspection under Ohio's Public Records Law. If concerned about this issue, Purchaser assumes responsibility to obtain information from the Sheriff's office regarding the notices they have provided pursuant to Megan's Law. 123
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Seller's Initials Date _____ Purchaser's Initials Date _____

20. **GENERAL PROVISIONS.** Upon acceptance, this offer shall become a complete contract binding upon and inuring to the benefit of Purchaser and Seller and their respective heirs, personal representatives, successors, and assigns, and shall be deemed to contain all the terms and conditions agreed upon. No oral conditions, representations, warranties or agreements shall be valid and binding upon the parties unless in writing, and signed by both parties. Purchaser has examined the Property and, except as otherwise provided in this Contract, is purchasing it "as is" in its present condition, relying upon such examination as to the condition, character, size, utility and zoning of the Property. Any word used in this Contract shall be construed to mean either singular or plural by the number of signatures as indicated on page four. Time is of the essence of all provisions of this Contract.

21. **OWNERSHIP/TITLE.** In the name of (please print) Village of Covington
 Joint Tenancy with Rights of Survivorship Tenancy in Common Land Contract Other

22. **PURCHASER ACKNOWLEDGEMENT.**

Purchaser _____ Address 1 S High St, Covington, OH 45318

Purchaser _____ Phone Number 937-473-5577

Email Address administrator@covington-oh.gov

23. **SELLER'S RESPONSE.** The undersigned Seller has read and fully understands this offer and hereby:

- Accepts offer and agrees to the terms and conditions herein contained.
- Counteroffers (See attached Counteroffer Form)
- Rejects

Date _____ Time _____

Seller _____ Address _____

Seller _____ Phone Number _____

Seller Email Address gb7dw7@aol.com

Listing Agent Missy Lange & David Fleming Phone M: 937-538-1500
Email missylange7@gmail.com Phone D: 937-658-2832

Selling Agent Missy Lange & David Fleming Phone M: 937-538-1500

Email davidkfleming@gmail.com Phone D: 937-658-2832

EARNEST MONEY RECEIPT

\$ 0.00

Check # n/a cash note

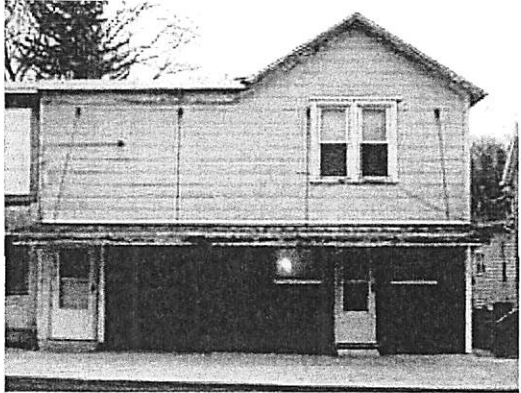
other n/a shall be held and disbursed pursuant to Paragraph 16.

THIS IS A LEGALLY BINDING CONTRACT BETWEEN THE SELLER AND PURCHASER IF THE PROVISIONS ARE NOT UNDERSTOOD, LEGAL ADVICE SHOULD BE OBTAINED



Missy Lange
 Realtor
 Cell: 937-538-1500
 missylange7@gmail.com
 Focused on your future!

 Listing



188 N High
 Prop Type: **Multi-Family** Area: **704**
 Status: **Active** MLS #: **414485**
 Cont Type:
 List Price: **\$45,500** Zip: **45318**
 City: **Covington**
 Subdivision: **Covington** Township: **Newberry**
 County: **Miami County**
 Parcel ID: **H19001770** Tax Year: **2017**
 Taxes (SA): **\$248**
 Tax Info: **Assessments** Lot Size: **30x125**
 Acres: **0.090**
 Land Info: **Residential Lot**
 Directions: **St Rt 36 Left on High to 188**

Showing Inst: **24 Hr Notice, Tenant**
 Showing Phone: **9375381500**
 Apx SqFt: **1,254**
 School Dist: **5503 Covington EVSD**
 Foundation: **Partial Basement, Unfinished Basement**
 Exterior: **Wood**
 Garage: **No Garage**
 Heating: **Baseboard Heat, Forced Air Heat, Gas Heat**
 Cooling: **Oth Cooling (See Rmks)**
 Fireplace/Stv:
 Inside Feat:
 Pref Home: **No**
 Outside Feat: **Storage Shed**
 Special Feat:
 Appliances:
 Utilities: **Natural Gas, Sanitary Sewer, Separate Meters, Supplied Water**
 New Financing: **Cash, Conventional**
 Occupancy: **Tenants Rights**
 Included in Fee: **Trash, Water/Sewer**

Level/Style: **2 Story**
 Year Blt: **1920**

Ownership:

Total Units: 2	Total Bedrooms: 3	Total Baths:
Full Bths/Lvl:	Half Baths/Lvl:	
Total Units: 2	Gross Mo Rent: \$350	Sec Deposit: \$200
Efficiencies:	1 Bedroom: 1	2 Bedroom: 1
3 Bedroom:	Oven/Range: 2	Refrigerator: 2

Remarks: **Looking for an investment property? Look no further, this home has 2 units. 1st Unit is a 2 bed, 1 bath includes stove, refrigerator, washer and dryer. 2nd Unit is 1 bed, 1 bath with stove, refrigerator, washer and dryer. Central air and baseboard heat. Rents for \$350 monthly. This is 1 of 3 multi-family units being sold and seller offers a package deal of \$135,000.00 for this and 2 adjacent properties at 178 N High St and 184 N High St. Off street parking available. Appliances are not warranted.**

Bkr Rmrks:

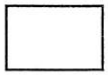
Office: **Bryce Realty, LLC (937-538-4772)**
 Office Fax:
 Co Lst Ofc: **Bryce Realty, LLC (937-538-4772)**
 Variable Rate: **No** Type of Cont: **ER**
 DOM: **17** CDOM: **17**
 Listing Agt Website: **www.brycerealtyllc.com**

Agent: **Melissa Lange (937-538-1500)**
 Email: **missylange7@gmail.com**
 Co Lst Agt: **David Fleming (937-658-2832)**
 Listing Cond: **No** Buy/Brk: **3%** Sub-Agt: **0**



Data Subject to Errors, Omissions, Revisions - Not Warranted

03/01/2018



ORDINANCE 6-18

**An ordinance amending the 2018 annual appropriations for
the Village of Covington, Ohio**

WHEREAS the Covington Council annually approves budget line items as part of the budget approval process but provides budget oversight at the fund level and;

WHEREAS it is necessary to amend the 2018 appropriations ordinance 4-18 (attached as Exhibit A) to adjust certain line items to allow the fiscal officer to post in greater detail various revenues and expenses for the 2018 calendar year and;

WHEREAS the fiscal officer is requesting Council's approval to amend the previously approved 2018 appropriations by authorizing the creation of the following budget line items;

REVENUE ACCOUNTS

Street Fund

Add acct # 20.000.4291 Permissive Tax Revenue

EXPENSE ACCOUNTS

General Fund

Add acct # 10.701.5330 Auditor Collection Fees

Fire and EMS Fund

Add acct # 15.110.5330 Auditor Collection Fees

Street Fund

Add acct # 20.601.5330 Auditor Collection Fees

State Highway Fund

Add acct # 22.601.5330 Auditor Collection Fees

Debt Service Fund

Add acct # 30.700.5330 Auditor Collection Fees

Capital Fund

Add acct # 40.800.5330 Auditor Collection Fees

Water Fund

Add acct # 50.500.5330 Auditor Collection Fees

Sewer Fund

Add acct # 52.552.5330 Auditor Collection Fees

Trash Fund

Add acct # 54.554.5330 Auditor Collection Fees

BE IT ORDAINED by the legislative authority of the Village of Covington, State of Ohio, a majority of all members elected thereto concurring, that:

Section I. Upon passage of this ordinance, the sections of ordinance 4-18 attached as Exhibit A shall be hereby amended by adding the accounts as shown in attached Exhibit B.

Section II: This ordinance provides for appropriations for the current expenses of the village and shall take effect immediately upon passage as provided by law.

APPROVED April 2, 2018:



Edward L. McCord, Mayor



R. Scott Tobias, President of Council



Brenda Carroll, Fiscal Officer / Clerk

ORDINANCE NO. 4-18

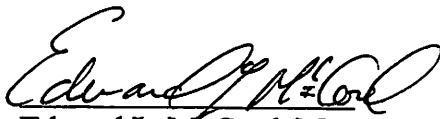
AN ORDINANCE TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND
OTHER EXPENDITURES OF THE VILLAGE OF COVINGTON, STATE OF OHIO,
DURING THE FISCAL YEAR ENDING DECEMBER 31, 2018

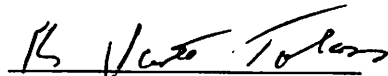
BE IT ORDAINED by the legislative authority of the Village of Covington, State of Ohio, three fourths of all members elected thereto concurring, that:

Section I: The appropriations set forth in the attached Exhibit A. are approved as authorized expenditures for the Village of Covington during the 2018 calendar year.

Section II: This ordinance shall be effective immediately.

APPROVED March 19, 2018:


Edward L. McCord, Mayor


R. Scott Tobias, President of Council


Brenda Carroll, Fiscal Officer

Spring Street

2017 Year-end fund balance	\$ 619,957	\$ 732	\$ 89,515	\$ 33,757	\$ 28,408	\$ 38,699	\$ 372,585	\$ 348,564	\$ 107,651	\$ 1,639,869
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2018 ESTIMATED INCOME

INCOME TAX (80% GEN, 20% STREET)	\$ 650,000		\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,000
PROPERTY TAX	\$ 260,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,000
UTILITY COLLECTIONS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 395,000	\$ 245,000	\$ 1,390,000
ALL OTHER INCOME	\$ 252,789		\$ 232,400	\$ 9,000		\$ 33,000	\$ -		\$ -	\$ 527,189
GRANTS - Loans	\$ -		\$ -	\$ -	\$ -	\$ 76,000	\$ -		\$ -	\$ 76,000
TOTAL INCOME BEFORE TRANSFERS/BONDS	\$ 1,162,789	\$ 95,000	\$ 392,400	\$ 9,000	\$ -	\$ 109,000	\$ 750,000	\$ 395,000	\$ 245,000	\$ 3,158,189
transfer in from other fund-Streets/General	\$ -		\$ 195,000	\$ -		\$ 85,000	\$ -	\$ -	\$ -	\$ 280,000
transfer in from other fund-Debt Service/sewer					\$ 120,000	\$ -				\$ 120,000
LOAN / GRANT PROCEEDS (Sewer Plant)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 1,395,000	\$ -	\$ 1,395,000
TOTAL INCOME	\$ 1,162,789	\$ 95,000	\$ 587,400	\$ 9,000	\$ 120,000	\$ 194,000	\$ 750,000	\$ 1,790,000	\$ 245,000	\$ 4,953,189
2018-ESTIMATED EXP										
PUBLIC SAFETY - POLICE	\$ (534,350)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (534,350)
PUBLIC SAFETY - FIRE/EMS	\$ (132,500)	\$ (95,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (227,500)
O&M / CAPITAL	\$ (436,050)		\$ (653,400)	\$ (9,000)	\$ -	\$ (231,000)	\$ (595,900)	\$ (2,034,000)	\$ (240,300)	\$ (4,199,650)
DEBT SERVICE			\$ -	\$ -	\$ (140,000)		\$ (241,000)	\$ (26,500)	\$ (67,000)	\$ (474,500)
Advance to Sewer fund										\$ -
Permanent trans to capital /street fund	\$ (280,000)									\$ (280,000)
Permanent trans to debt service (spring)	\$ (120,000)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (120,000)
TOTAL EXPENSES-	\$ (1,502,900)	\$ (95,000)	\$ (653,400)	\$ (9,000)	\$ (140,000)	\$ (231,000)	\$ (836,900)	\$ (2,060,500)	\$ (307,300)	\$ (5,836,000)
2018 FUND NET INCOME	\$ (340,111)	\$ -	\$ (66,000)	\$ -	\$ (20,000)	\$ (37,000)	\$ (86,900)	\$ (270,500)	\$ (62,300)	\$ (882,811)
2018 ESTIMATED ENDING FUND BALANCE	\$ 279,846	\$ 732	\$ 23,515	\$ 33,757	\$ 8,408	\$ 1,699	\$ 285,685	\$ 78,064	\$ 45,351	\$ 757,058

2018 Revenue Budget Revised 3/19/2018

Account	Description	Proposed 2018 Budget
00.4110	GENERAL PROPERTY TAX - INSIDE	115,000.00
10.000.4115	GENERAL PROPERTY TAX - VOTED	145,000.00
10.000.4130	MUNICIPAL INCOME TAX-80%	650,000.00
10.000.4211	LOCAL GOVERNMENT	62,000.00
10.000.4222	CIGARETTE TAX	200.00
10.000.4224	LIQUOR PERMIT TAX	4,000.00
10.000.4505	POLICE OTHER	5,500.00
10.000.4601	POLICE COURT FINES	3,000.00
10.000.4603	POLICE CONTRACT SERVICES REVENUE	36,500.00
10.000.4610	ZONING PERMIT FEES	3,000.00
10.000.4612	MISC	0.00
10.000.????	FINANCING ORIGATION REVENUE	38,000.00
10.000.4625	CABLE FRANCHISE FEE	16,500.00
10.000.4690	PARK SHELTER HOUSE RENT	700.00
	NATUREWORKS GRANT	27,754.00
10.000.4701	INTEREST	135.00
10.000.4820	CONTRIBUTIONS & DONATIONS	45,000.00
10.000.5219	RETIREMENT CONTRIBUTIONS	10,500.00
Fund: 10	GENERAL	1,162,789.00
15.000.4115	FIRE/EMS PROPERTY TAX - VOTED	95,000.00
Fund: 15	FIRE & EMS	95,000.00
20.000.4140	MUNICIPAL INCOME TAX - STREET	160,000.00
20.000.4225	STREET - GASOLINE TAX	55,000.00
20.000.4226	STREET - LICENSE MOTOR TAX 92.5%	65,000.00
20.000.4290	OTHER STATE SHARED TAXES	0.00
20.000.4320	GRASS MOWING ASSESSMENT	400.00
20.000.4360	STREET LIGHTING ASSESSMENT	47,000.00
20.000.????	FINANCING ORIGATION REVENUE	65,000.00
20.000.4612	MISC REVENUE STREETS	0.00
	TRANSFER IN	195,000.00
Fund: 20	STREETS	587,400.00
22.000.4225	STATE - GASOLINE & MOTOR TAX-7.5%	9,000.00
Fund: 22	STATE HIGHWAY	9,000.00
30.000.4931	TRANSFER IN	120,000.00
Fund: 30	DEBT SERVICE	120,000.00
40.000.4310	STREET IMPROVE ASSESSMENT	13,000.00
40.000.4320	SIDEWALK IMPROVE ASSESSMENT	20,000.00
40.000.4419	SAFE ROUTES TO SCHOOL	76,000.00
40.000.4931	TRANSFER IN	85,000.00
Fund: 40	CAPITAL	194,000.00
50.000.4540	WATER COLLECTION	750,000.00
50.000.4542	WATER - OTHER	
50	WATER	750,000.00
52.000.4422	SEWER STATE LOW INTEREST LOAN	0.00

2018 Revenue Budget Revised 3/19/2018

52.000.4423	SEWER PLANT OPWC GRANT	375,000.00
52.000.4424	SEWER PLANT OPWC LOAN	375,000.00
52.000.4425	SEWER PLANT CONSTRUCTION LOAN	495,000.00
52.000.4426	SEWER LIFT STATION OPWC LOAN %	150,000.00
52.000.4550	SEWER COLLECTION	395,000.00
52.000.4931	TRANSFER IN	0.00
Fund: 52	SEWER	1,790,000.00
54.000.4542	TRASH - OTHER	0.00
54.000.4560	TRASH COLLECTION	245,000.00
Fund: 54	TRASH	245,000.00
41 Accts		4,953,189.00

Proposed Expense Budget 2018 - rev 3/19/2018

Account	Description	Proposed 2018 Budget
01.5100	GROSS SALARY - POLICE	287,000.00
10.101.5211	OPERS - POLICE	4,000.00
10.101.5213	MEDICARE - POLICE	4,200.00
10.101.5215	OHIO POLICE & FIRE - POLICE	51,000.00
10.101.5220	INSURANCE - POLICE	61,000.00
10.101.5221	HSA - POLICE	5,000.00
10.101.5225	WORKER'S COMP - POLICE	6,500.00
10.101.5240	UNEMPLOYMENT - POLICE	
10.101.5252	TRAVEL/TRANSPORT REIMB - POLICE	1,000.00
10.101.5270	UNIFORMS/CLOTHING - POLICE	4,000.00
10.101.5310	UTILITIES - POLICE	
10.101.5321	PHONE / INTERNET - POLICE	1,700.00
10.101.5322	POSTAGE - POLICE	250.00
10.101.5329	CRUISER CELL SERVICE	2,500.00
10.101.5341	LEGAL FEES - POLICE	8,500.00
10.101.5348	TRAINING - POLICE	5,000.00
10.101.5350	POLICE LEXIPOL	3,000.00
10.101.5393	CRUISER REPAIR & MNT - POLICE	5,000.00
10.101.5395	FUEL - POLICE	10,000.00
10.101.5410	COMMUNICATION	2,200.00
10.101.5420	OPERATING SUPPLIES & MATERIAL - POLICE	4,500.00
10.101.5422	POLICE CRIME LAB	1,500.00
10.101.5440	EQUIPMENT AND VESTS	5,000.00
01.5520	CAPITAL - POLICE	10,000.00
10.101.5525	EQUIPMENT/COMPUTERS	
10.101.5525	CRUISER CAPITAL / LOAN	51,000.00
10.101.5650	DUES & MEMBERSHIP FEES - POLICE	500.00
10.110.5300	ANNUAL CONTRACT - FIRE	35,000.00
10.110.5420	O&M - FIRE	500.00
10.201.5300	ANNUAL CONTRACT - EMS	97,000.00
10.301.5100	GROSS SALARY - PARK	7,000.00
10.301.5420	OPERATING SUPPLIES & MATERIAL - PARK	7,000.00
10.301.5520	CAPITAL EQUIPMENT - PARK	90,000.00
	PARK PROFESSIONAL SERVICES	15,000.00
10.401.5320	COMMUNICATION, PRINTING, AD - ZONING	2,500.00
10.401.5420	O&M - ZONING	2,000.00
10.701.5111	GROSS SALARY COUNCIL & MAYOR	31,000.00
10.701.5120	GROSS SALARY FISCAL OFFICER	31,000.00
10.701.5130	GROSS SALARY VILLAGE ADMINISTRATOR	39,000.00
10.701.5140	GROSS SALARY CUSTODIAN	4,750.00
10.701.5211	OPERS - GENERAL GOVERNMENT	14,000.00
10.701.5213	MEDICARE - GENERAL GOVERNMENT	1,650.00
10.701.5216	FICA - GENERAL GOVERNMENT	750.00
10.701.5220	INSURANCE - GENERAL GOVERNMENT	10,200.00
10.701.5221	HSA - GENERAL GOV	2,000.00
10.701.5225	WORKER'S COMP - GENERAL GOVERNMENT	3,300.00
10.701.5240	UNEMPLOYMENT - GENERAL GOVERNMENT	0.00

Proposed Expense Budget 2018 - rev 3/19/2018

10.701.5252	TRAVEL/TRANSPORT REIMB - GENERAL GOVERNMENT	1,000.00
10.701.5270	UNIFORMS/CLOTHING - GENERAL GOVERNMENT	400.00
10.701.5310	UTILITIES - GENERAL GOVERNMENT	14,500.00
10.701.5320	OFFICE EXPENSE AND COPIER	12,000.00
10.701.5321	PHONE / INTERNET - GENERAL GOVERNMENT	4,000.00
10.701.5322	POSTAGE - GENERAL GOVERNMENT	1,000.00
10.701.5341	LEGAL FEES - GENERAL GOVERNMENT	16,000.00
10.701.5342	AUDITING FEES - GENERAL GOVERNMENT	3,000.00
10.701.5343	COUNTY COLLECTION CONTRACT - GENERAL GOV	4,000.00
10.701.5344	INCOME TAX COLL CONTRACT - GENERAL GOVER	38,000.00
10.701.5345	INCOME TAX OFFICE SUPPLIES - GENERAL GO	500.00
10.701.5346	INCOME TAX REFUNDS - GENERAL GOVERNMENT	15,000.00
10.701.5348	TRAINING - GENERAL GOVERNMENT	2,500.00
10.701.5349	OTHER PROFESSIONAL SERVICES - GENERAL GO	10,000.00
10.701.5350	INSURANCE & BONDING	6,500.00
10.701.5370	SOFTWARE LICENSING SUPPORT	8,000.00
10.701.5415	WEBSITE DESIGN & MNT - GENERAL GOVERNMENT	5,000.00
10.701.5430	BUILDING MAINT & TAX - GENERAL GOVERN	10,000.00
10.701.5500	CAPITAL EQUIPMENT - GENERAL GOVERNMENT	15,000.00
10.701.5650	DUES & MEMBERSHIP FEES - GENERAL GOVERNMENT	3,500.00
10.701.5760	BIKE PATH DESIGN / SEEDING	5,000.00
10.701.5910	TRANSFERS OUT - GENERAL GOVERNMENT	400,000.00
10.701.5920	ADVANCES OUT - GENERAL GOVERNMENT	0.00
Fund: 10	GENERAL	1,502,900.00
15.110.5300	ANNUAL CONTRACT - FIRE/EMS	95,000.00
Fund: 15	FIRE & EMS	95,000.00
20.601.5100	GROSS SALARY - STREETS	95,000.00
20.601.5211	OPERS - STREETS	14,000.00
20.601.5213	MEDICARE - STREETS	1,500.00
20.601.5220	INSURANCE - STREETS	25,000.00
20.601.5221	HSA - STREETS	1,000.00
20.601.5225	WORKER'S COMP - STREETS	3,000.00
20.601.5270	UNIFORMS/CLOTHING - STREETS	400.00
20.601.5310	UTILITIES - STREETS	5,500.00
20.601.5321	PHONE/INTERNET - STREETS	1,000.00
20.601.5346	INCOME TAX REFUNDS - STREETS	3,500.00
20.601.5350	INSURANCE & BONDING	9,000.00
20.601.5393	TRUCK REPAIR & MNT	7,000.00
20.601.5395	FUEL - STREETS	8,000.00
20.601.5396	ASPHALT REPAIRS & MATERIALS	5,000.00
20.601.5410	OFFICE SUPPLIES & MATERIAL - STREETS	1,500.00
20.601.5415	SOFTWARE SUPPORT	2,000.00

Proposed Expense Budget 2018 - rev 3/19/2018

20.601.5420	O&M - STREETS	5,000.00
20.601.5425	ROAD SALT - STREETS	15,000.00
20.601.5427	STREET SIGNS & SIGNALS - STREETS	8,000.00
20.601.5430	BUILDING REPAIR & MAINT - STREETS	2,000.00
20.601.5500	BACKHOE	15,000.00
20.601.5650	CONTRACTUAL SERVICES-BUG TRTMT	2,000.00
	CONTRACTURAL STREET SWEEPING	3,000.00
20.601.5710	DEBT SERVICE-PRINCIPAL - EQUIPMENT	85,000.00
20.601.5720	DEBT SERVICE-INTEREST	3,500.00
20.601.5920	STREET RESURFACING	150,000.00
20.601.5940	HIGH STREET DESIGN	140,000.00
20.620.5300	ANNUAL CONTRACT - STREET LIGHTING	42,500.00
Fund: 20	STREETS	653,400.00
22.601.5420	O&M - STATE HYWAY	2,000.00
22.601.5427	SIGNS & SIGNALS - STATE HYWY	7,000.00
22.601.5500	CAPITAL - STATE HYWY	0.00
Fund: 22	STATE HIGHWAY	9,000.00
30.700.5710	DEBT SERVICE-PRINCIPAL	115,000.00
30.700.5720	DEBT SERVICE-INTEREST	25,000.00
Fund: 30	DEBT SERVICE	140,000.00
40.800.5505	STORM SEWER RENOVATIONS	5,000.00
40.800.5511	DILAPIDATED HOUSE TEARDOWN EXP	10,000.00
40.800.5512	SAFE ROUTES TO SCHOOL	76,000.00
40.800.5555	STREETS, SIDEWALKS, CURBS	40,000.00
40.800.5558	PROPERTY ACQUISITION	100,000.00
Fund: 40	CAPITAL	231,000.00
50.500.5100	GROSS SALARY - WATER	122,000.00
50.500.5211	OPERS - WATER	17,200.00
50.500.5220	INSURANCE - WATER	13,700.00
50.500.5221	HEALTH SAVINGS CONTRIBUTION	3,000.00
50.500.5225	WORKER'S COMP - WATER	3,000.00
50.500.5252	TRAVEL/TRANSPORT/TRAINING	1,000.00
50.500.5270	UNIFORMS/CLOTHING	400.00
50.500.5310	UTILITIES	60,000.00
50.500.5321	PHONE/INTERNET	2,500.00
50.500.5350	INSURANCE & BONDING	9,000.00
50.500.5393	WATER EQUIPMENT REPAIR & MNT	20,000.00
50.500.5395	FUEL WATER	3,000.00
50.500.5396	CONTRACTUAL REP & MAINT	3,000.00
50.500.5397	WATER TRUCK REPAIR & MNT	2,500.00
50.500.5399	LAB FEES - WATER	10,000.00
50.500.5410	WATER OFFICE SUPPLIES	5,000.00
50.500.5415	SOFTWARE SUPPORT	4,000.00
50.500.5420	WATER O & M	5,000.00
50.500.5425	WATER PLANT SALT	30,000.00
50.500.5427	CHEMICALS	17,000.00
50.500.5430	DISTRIBUTION AND TOWER MNT	40,000.00

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	CONTRACTUAL TOWER REP & MAINT	85,000.00
50.500.5500	CAPITAL - WATER METER REPLACEMENT - METER READING SYSTEM	55,000.00
50.500.5520	CAPITAL - PUMP VFD'S	30,000.00
50.500.5550	TRACTOR AND MOWER	4,000.00
50.500.5551	UTILITY TRUCK/BACKHOE	45,000.00
50.500.5650	DUES & MEMBERSHIP FEES	3,500.00
50.500.5710	DEBT SERVICE-WATER PLANT	241,000.00
50.500.5730	DEBT SERVICE - WALNUT	0.00
50.500.5920	ADVANCES OUT	
50.550.5213	MEDICARE - WATER	2,100.00
Fund: 50	WATER	836,900.00
52.552.5100	GROSS SALARY - SEWER	113,000.00
52.552.5211	OPERS - SEWER	16,200.00
52.552.5213	MEDICARE - SEWER	1,800.00
52.552.5220	INSURANCE - SEWER	22,600.00
52.552.5221	HSA - SEWER	1,000.00
52.552.5225	WORKER'S COMP - SEWER	3,000.00
52.552.5252	TRAVEL/TRANSPORT/TRAINING REIMB - SEWER	1,500.00
52.552.5270	UNIFORMS/CLOTHING - SEWER	400.00
52.552.5310	UTILITIES - SEWER	30,000.00
52.552.5321	PHONE/INTERNET - SEWER	4,500.00
52.552.5340	SLUDGE HANDLING	35,000.00
52.552.5350	INSURANCE & BONDING	9,500.00
52.5393	TRUCK REPAIR & MNT	4,000.00
52.552.5395	FUEL - SEWER	4,000.00
52.552.5397	COLLECTION SYSTEM REPAIR & MNT	25,000.00
52.552.5399	LAB FEES - SEWER	7,500.00
52.552.5410	OFFICE SUPPLIES & MATERIAL - SEWER	5,000.00
52.552.5415	SOFTWARE SUPPORT	4,000.00
52.552.5420	O&M - SEWER	30,000.00
52.552.5427	SEWER - CHEMICALS	2,000.00
52.552.5430	TRACTOR AND MOWER	4,000.00
52.552.5431	UTILITY TRUCK/BACKHOE	45,000.00
52.552.5500	SEWER PLANT/LIFTSTATION DESIGN	210,000.00
52.552.5505	SEWER PLANT RENOVATIONS	1,300,000.00
52.552.5506	SEWER LIFT STATION RENOVATIONS	150,000.00
52.552.5650	DUES & MEMBERSHIP FEES - SEWER	3,500.00
52.552.5720	DEBT SERVICE-INTEREST - OEPA	1,500.00
52.552.5725	DEBT SERVICE OEPA LOAN	20,000.00
	DEBT SERVICE OPWC LOAN	6,500.00
52.552.5920	ADVANCES OUT - SEWER	0.00
Fund: 52	SEWER	2,060,500.00
54.554.5100	GROSS SALARY - TRASH	86,000.00
54.554.5211	OPERS - TRASH	12,100.00
54.554.5213	MEDICARE - TRASH	1,300.00
54.5220	INSURANCE - TRASH	15,000.00
54.5221	HEALTH SAVINGS CONTRIBUTION - TRASH	1,000.00
54.554.5225	WORKER'S COMP - TRASH	2,000.00

Proposed Expense Budget 2018 - rev 3/19/2018

54.554.5270	UNIFORMS/CLOTHING - TRASH	400.00
54.554.5340	TIPPING FEES - TRASH	60,000.00
54.554.5345	RECYCLING TIPPING FEES	3,500.00
54.554.5350	INSURANCE & BONDING	3,000.00
54.554.5393	TRUCK REPAIR & MNT	25,000.00
54.554.5395	FUEL - TRASH TRUCK	8,000.00
54.554.5396	FUEL - RECYCLE TRUCK	4,500.00
54.554.5410	OFFICE SUPPLIES & MATERIAL - TRASH	2,500.00
54.554.5415	SOFTWARE LICENSING/SUPPORT	3,000.00
54.554.5420	O&M - TRASH	3,000.00
54.554.5710	DEBT SERVICE-PRINCIPAL - TRASH	67,000.00
54.554.5750	RECYCLING / TRASH TOTERS	10,000.00
Fund: 54	TRASH	307,300.00

182 Accs	5,836,000.00
-----------------	---------------------

Exhibit B

The following budget line items will be created to allow for greater detail of posting of revenue and expenses;

REVENUE ACCOUNTS

Street Fund

Add acct # 20.000.4291 Permissive Tax Revenue

EXPENSE ACCOUNTS

General Fund

Add acct # 10.701.5330 Auditor Collection Fees

Fire and EMS Fund

Add acct # 15.110.5330 Auditor Collection Fees

Street Fund

Add acct # 20.601.5330 Auditor Collection Fees

State Highway Fund

Add acct # 22.601.5330 Auditor Collection Fees

Debt Service Fund

Add acct # 30.700.5330 Auditor Collection Fees

Capital Fund

Add acct # 40.800.5330 Auditor Collection Fees

Water Fund

Add acct # 50.500.5330 Auditor Collection Fees

Sewer Fund

Add acct # 52.552.5330 Auditor Collection Fees

Trash Fund

Add acct # 54.554.5330 Auditor Collection Fees

ORDINANCE NO. 7-18

AN ORDINANCE REPLACING A TAX LEVY IN EXCESS OF THE TEN MILL LIMITATION FOR CURRENT EXPENSES OF THE VILLAGE OF COVINGTON, MIAMI COUNTY, OHIO.

WHEREAS, By Resolution 23-18, Covington Village Council requested funds from a proposed tax levy towards the current expenses for the Village of Covington, and

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of meeting current expenses of the Village of Covington.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Covington, Miami County, Ohio, a majority of all members elected thereto, that:

Section One: It is necessary to replace a tax levy, currently imposed at a rate of 1.6 mills for each dollar of valuation, in excess of the ten-mill limitation for the benefit of the Village of Covington, Ohio, for the purpose of meeting current expenses pursuant to Ohio Revised Code Section 5705.19 (A) at a rate not exceeding 1.6 mills for each one dollar of valuation, which amounts to sixteen cents for each one dollar of valuation for a period of five years.

Section Two: Said replacement levy shall be placed upon the tax list of the current year after February settlement next succeeding election and shall be effective commencing January 2019 for a period of five years, first due and payable in calendar year 2020, and to remain on the tax lists and duplicate for the tax years 2020, 2021, 2022, 2023, and 2024 if a majority of the electors voting thereon vote in favor thereof.

Section Three: The Fiscal Officer of the Village Council is hereby authorized and directed to certify a copy of this Ordinance to the Board of Elections of Miami County, Ohio prior to August 1, 2018 and to notify said Board of Elections to cause notice of election to be held on Tuesday, November 6, 2018, on the question of levying said tax to be given as required by law.

Section Four: This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

ADOPTED this 24th day of July, 2018



Ed McCord
Mayor, Village of Covington



R. Scott Tobias
Council President



Brenda Carroll
Fiscal Officer

ORDINANCE NO. 8-18

AN ORDINANCE REPLACING A TAX LEVY IN EXCESS OF THE TEN MILL LIMITATION FOR CURRENT EXPENSES OF THE VILLAGE OF COVINGTON, MIAMI COUNTY, OHIO.

WHEREAS, By Resolution 24-18, Covington Village Council requested funds from a proposed tax levy towards the current expenses for the Village of Covington, and

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of meeting current expenses of the Village of Covington.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Covington, Miami County, Ohio, a majority of all members elected thereto, that:

Section One: It is necessary to replace a tax levy, currently imposed at a rate of 2.2 mills for each dollar of valuation, in excess of the ten-mill limitation for the benefit of the Village of Covington, Ohio, for the purpose of meeting current expenses pursuant to Ohio Revised Code Section 5705.19 (A) at a rate not exceeding 2.2 mills for each one dollar of valuation, which amounts to twenty-two cents for each one dollar of valuation for a period of five years.

Section Two: Said renewal levy shall be placed upon the tax list of the current year after February settlement next succeeding election and shall be effective commencing January 2019 for a period of five years, first due and payable in calendar year 2020, and to remain on the tax lists and duplicate for the tax years 2020, 2021, 2022, 2023, and 2024 if a majority of the electors voting thereon vote in favor thereof.

Section Three: The Fiscal Officer of the Village Council is hereby authorized and directed to certify a copy of this Ordinance to the Board of Elections of Miami County, Ohio prior to August 1, 2018 and to notify said Board of Elections to cause notice of election to be held on Tuesday, November 6, 2018, on the question of levying said tax to be given as required by law.

Section Four: This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

ADOPTED this 24th day of July, 2018.



Ed McCord
Mayor, Village of Covington



R. Scott Tobias
Council President



Brenda Carroll
Fiscal Officer

ORDINANCE 9-18

AN ORDINANCE AMENDING THE TRASH AND RECYCLING
COLLECTION RATES FOR THE VILLAGE OF COVINGTON

WHEREAS, the Council of the Village of Covington has determined that it is necessary to revise the curb-side collection rates for all trash and recycling customers of the Village of Covington;

WHEREAS, the existing trash and recycling rates have been in effect since April 7, 2014;

WHEREAS, the Council of the Village of Covington has determined that it is necessary to increase the curb-side collection rates for trash and recycling services to cover current and future expenses incurred by the village to provide these services.

NOW THEREFORE, BE IT ORDAINED by the legislative authority of the Village of Covington, State of Ohio, and a majority of the members elected thereto concurring:

SECTION.1: Definitions

Curb-side Collection – Curb-side collection is the once per week collection of residential trash and recycling materials that are placed at the curb for Village staff to collect and dispose of.

Extra Trash – Extra Trash is any items excluding hazardous waste that is placed curb-side and is not inside of a village provided toter.

Toter – A toter is a wheeled container that is provided as part of the curb-side service to each trash customer. This toter remains the property of the Village of Covington and must be returned upon termination of the trash service.

Hazardous Waste – Any material such as liquid paint, flammable liquids, asbestos, mercury, pesticides, or other materials that require special disposal. Disposal of hazardous waste Via the curb-side collection service is strictly prohibited.

SECTION 2: Mandatory Subscription for Water and Sewer users

Village customers that have Village water and/or sewer services activated are automatically subscribed to the Village provided curb-side trash and recycling services. If village customers utilize an onsite dumpster service, they are exempt from subscribing to the curb-side trash service. Customers are still required to subscribe to the village curb-side recycling service.

Residential Customers, including multi-family units are prohibited from subscribing to an outside service. All residential customers including multi-family units must subscribe to and utilize the village provided trash services.

SECTION 3: Calculation on number of units for Trash and Recycling charges.

(a) For the purpose of this ordinance each separate space capable of being occupied by a separate tenant; equipped with an outside entrance and separated from other parts of a structure will be considered a separate unit.

(b) Each separate unit as defined in section three (a) will receive a separate monthly trash and recycling charge unless the unit has the water service shut off at the curb stop by the Village.

(c) Residents may combine separate units into a single unit if a separate unit is no longer necessary.

(d) The Village Administrator will make the determination on the number of separate units contained in a structure. Before making this determination, an inspection of the premises may be required.

(e) Multi family residential units may, in leu of the curb side service, subscribe to a Village Provided dumpster service. In this case dumpster service rates will apply instead of the curbside rates.

SECTION 4: Monthly curb-side trash and recycling collection rates for each separate occupiable unit.

For the period beginning September 1, 2018 and ending June 30, 2019 the rates will be the following:

Monthly 96 Gallon curbside Trash Collection Service	\$16.50
Monthly curbside Recycling Collection Service	\$ 3.50

For the period beginning July 1, 2019 and ending June 30, 2020 the rates will be the following:

Monthly 96 Gallon curbside Trash Collection Service	\$16.75
Monthly 48 Gallon (low volume) curbside Trash Collection Service	\$14.75
Monthly curbside Recycling Collection Service	\$ 3.75

For the period beginning July 1, 2020 and ending June 30, 2021 the rates will be the following:

Monthly 96 Gallon curbside Trash Collection Service	\$17.00
Monthly 48 Gallon (low volume) curbside Trash Collection Service	\$15.00
Monthly curbside Recycling Collection Service	\$ 4.00

For the period beginning July 1, 2021 and ending June 30, 2022 the rates will be the following:

Monthly 96 Gallon curbside Trash Collection Service	\$17.25
Monthly 48 Gallon (low volume) curbside Trash Collection Service	\$15.25
Monthly curbside Recycling Collection Service	\$ 4.25

For the period beginning July 1, 2022 and ending June 30, 2023 the rates will be the following:

Monthly 96 Gallon curbside Trash Collection Service	\$17.50
Monthly 48 Gallon (low volume) curbside Trash Collection Service	\$15.50
Monthly curbside Recycling Collection Service	\$ 4.50

SECTION 5: Dumpster Service

The Village of Covington offers dumpster service to multi-family residential and commercial customers in leu of curb-side trash service.

The following collection rates apply to one pickup per week per container. The listed rates double for twice per week pickup.

For the period beginning January 1, 2019 and ending June 30, 2019 the rates will be the following.

2-Yard Dumpster	\$ 60.25
4-Yard Dumpster	\$ 95.75

For the period beginning July 1, 2019 and ending June 30, 2020 the rates will be the following.

2-Yard Dumpster	\$ 62.05
4-Yard Dumpster	\$ 98.35

For the period beginning July 1, 2020 and ending June 30, 2021 the rates will be the following.

2-Yard Dumpster	\$ 63.90
4-Yard Dumpster	\$ 101.60

For the period beginning July 1, 2021 and ending June 30, 2022 the rates will be the following.

2-Yard Dumpster	\$ 65.85
4-Yard Dumpster	\$ 104.65

For the period beginning July 1, 2022 and ending June 30, 2023 the rates will be the following.

2-Yard Dumpster	\$ 67.85
4-Yard Dumpster	\$ 107.80

SECTION 6: Extra Trash

The rates previously listed in section 4 of this ordinance are for the weekly curbside pickup of trash contained in one village provided dumpster, 96 gallon or low volume 48-gallon trash toter. Trash placed outside of the village-provided dumpster, 96-gallon or 48-gallon toter is subject to extra trash charges as determined by the Village Administrator.

SECTION 7: Service Fees

One 96 or 48 Gallon trash toter or dumpster is provided as part of this service to each customer for their use. This toter is used to store the trash for collection and pickup by the village staff. The village also provides a 96 gallon or 48 gallon recycling toter to residential customers upon their request.

These trash and recycling toters remain the property of the Village of Covington and must be returned to the Village upon cancelation or termination of trash services. Failure to return a toter to the Village will result in a \$95.00 replacement fee charged to the customer.

Extra trash toter fee \$5.00 per month for each extra toter provided.

Pickup of a trash can other than one provided by the Village of Covington.
\$ 5.00

Fee for the replacement of a lost or stolen toter \$95.00

Bad Check Charge \$30.00

Returned ACH/ Item Fee \$30.00

Credit Card/ Debit Card convenience fee 3% of each transaction.

SECTION 8: Billing

All billing of trash and recycling services will be billed in arrears on a monthly basis.

SECTION 9: Property owners responsible

Regardless of the person who subscribes to the Village of Covington trash and recycling services, the property owner of the address that the service is provided is responsible for the payment of any unpaid balances due.

SECTION 10: Penalty for late payment of balance due.

Monthly charges for trash and recycling services are due and payable by the 20th of each month. Any past due balance not received at the Government center by the 20th of each month is subject to a one-time ten (10) percent penalty.

SECTION 11: Termination of Trash / Recycling Service for past due balance.

For customers with balances that are 60 days past due are subject to termination of trash / recycling services. Accounts that have services terminated due to past due balances must be paid in full before services are resumed.

SECTION 12: Ordinance 5-14 adopted on April 7, 2014 is hereby rescinded.

SECTION 13: Effective Date

This Ordinance shall take effect as at the earliest time as provided by law and shall supersede and replace any previously existing trash/recycling fees previously approved or enacted by the Village of Covington Council or it's representatives. .

APPROVED September 10, 2018:



Edward L. McCord, Mayor



R. Scott Tobias, President of Council



Brenda Carroll, Fiscal Officer

ORDINANCE NO. 10-18

AN ORDINANCE LEVYING ASSESSMENTS UPON VARIOUS LOTS AND LANDS
LOCATED IN THE VILLAGE OF COVINGTON FOR SIDEWALK, CURB
AND DRIVEWAY REPAIRS

WHEREAS, The Village of Covington, pursuant to Ohio Revised Code Sections 729.07 and 729.08, published a list of assessments related to the replacement of sidewalks, curbs and driveways located in the Village of Covington;

WHEREAS, twenty days have passed since the first publication of the proposed list of sidewalk assessment and no objections to the proposed assessments have been received by the Village Clerk; and

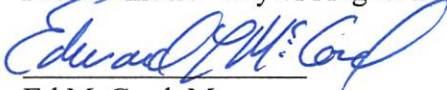
NOW, THEREFORE, be it ordained by the Council of the Village of Covington, Miami County, Ohio, as follows:

SECTION ONE: the Village Clerk shall deliver to the Miami County Auditor the list of assessments attached hereto as Exhibit A;

SECTION TWO: the Village Clerk shall advise the Auditor that said assessments shall attach to the lots and lands enumerated in said list and that the assessments shall be paid in four equal yearly installments; and

SECTION THREE: this ordinance shall take effect at the earliest time provided by law.

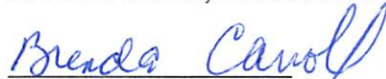
Passed this 20th day of August 2018.



Ed McCord, Mayor



R. Scott Tobias, President of Council



Brenda Carroll, Clerk, Fiscal Officer

2018 Sidewalk Assessments

House #	Street	Parcel Number	Owner Name	Amount Due	6% Administrative fee	Total Assessment	4 Year Annual Payments	8 Payments
104	E. Broadway	H19-003500	William H. Wendel	\$ 567.86	\$ 34.07	\$ 601.93	\$ 150.48	\$ 75.24
215	N. Main Street	H19-003510	Robert D & Patricia Christman	\$ 1,551.70	\$ 93.10	\$ 1,644.80	\$ 411.20	\$ 205.60
217	N. Main Street	H19-003520	Sandra Jane Burns	\$ 3,377.45	\$ 202.65	\$ 3,580.10	\$ 895.02	\$ 447.51
227	N. Main Street	H19-003900	Larry L. & Denise L. Laub	\$ 2,000.00	\$ 120.00	\$ 2,120.00	\$ 530.00	\$ 265.00
271	N. Main Street	H19-003930	Rhonda L. Cooper	\$ 3,729.39	\$ 223.76	\$ 3,953.15	\$ 988.29	\$ 494.14
275	N. Main Street	H19-003940	Bertha Mae Moist	\$ 619.00	\$ 37.14	\$ 656.14	\$ 164.04	\$ 82.02
303	N. Main Street	H19-006070	Brent A & Amy M Welborn	\$ 1,022.92	\$ 61.38	\$ 1,084.30	\$ 271.07	\$ 135.54
320	N. Main Street	H19-003880	John M & Megan Phlipot	\$ 574.46	\$ 34.47	\$ 608.93	\$ 152.23	\$ 76.12
324	N. Main Street	H19-003460	Adam Edgington	\$ 843.40	\$ 50.60	\$ 894.00	\$ 223.50	\$ 111.75
332	N. Main Street	H19-003890	Theodore Stengel	\$ 2,346.21	\$ 140.77	\$ 2,486.98	\$ 621.75	\$ 310.87
362	N. Main Street	H19-003860	Janis M. Weer	\$ 1,811.96	\$ 108.72	\$ 1,920.68	\$ 480.17	\$ 240.08
368	N. Main Street	H19-003850	Carley J Peters & Jesse J Sealscott	\$ 3,186.20	\$ 191.17	\$ 3,377.37	\$ 844.34	\$ 422.17
				\$ 21,630.55	\$ 1,297.83	\$ 22,928.38	\$ 5,732.10	

ORDINANCE NO. 11-18

AN ORDINANCE LEVYING ASSESSMENTS UPON VARIOUS LOTS AND LANDS
LOCATED IN THE VILLAGE OF COVINGTON FOR NUISANCE
ABATEMENT

WHEREAS, pursuant to Ohio Law, the Village of Covington abated the nuisance located at 137 N. High Street, Covington, Ohio, Parcel # H19-002430;

WHEREAS, it costs the Village of Covington \$7,927.50 to abate said nuisances and Council believes it is necessary and appropriate to charge the land owner who failed to maintain his property in a reasonable condition;

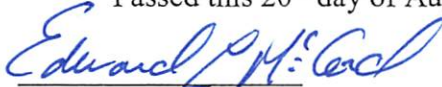
NOW, THEREFORE, be it ordained by the Council of the Village of Covington, Miami County, Ohio, as follows:

SECTION ONE: That Council finds that the Village Administrator has abated certain nuisances, has notified the owner of the property on which the nuisance originated, and has reported the cost of such abatement, all as provided by law;

SECTION TWO: That Council declares that the amounts included in Exhibit A attached shall hereby be assessed on the property shown, and such assessment shall be certified for collection on the earliest permitted Auditor's duplicate in the same manner as general taxes; and

SECTION THREE: That this ordinance shall take effect at the earliest time provided by law.

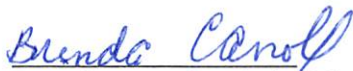
Passed this 20th day of August 2018.



Edward L. McCord, Mayor



R. Scott Tobias, President of Council



Brenda Carroll, Clerk / Fiscal Officer

Data For Parcel H19-002430

Base Data

Parcel: H19-002430
Owner: LONGENECKER JOHN E
Address: 137 N HIGH ST



Tax Mailing Address

Tax Mailing Name: LONGENECKER
JOHN E
Address: 1777 RED RIVER-
WEST GROVE RD
City State Zip: LAURA OH 45337

Owner Address

Owner Name: LONGENECKER
JOHN E
Address: 137 N HIGH ST
COVINGTON OH
City State Zip: 45318

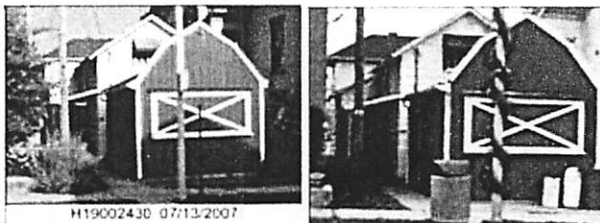
Geographic

City: COVINGTON VIL
Township: NEWBERRY
School District: COVINGTON EVSD

Legal

Legal Acres:	0.06	Homestead Reduction:	NO
Legal Description:	IN LOT 145 21 N SIDE	2.5% Reduction:	NO
Land Use:	510 - SINGLE FAMILY DWLG OWNER OCCUP	Foreclosure:	NA
Neighborhood:	03500	Board of Revision:	NO
Number Of Cards:	1	New Construction:	NA
Annual Tax (Does not include delinquencies.):	\$303.64	Divided Property:	NA
Map Number:	080530.1-05-022-00	Routing Number:	080530.1-05-022-00

Photos



H19002430 07/13/2007

[+] Click to enlarge..

ORDINANCE NO. 12-18

AN ORDINANCE LEVYING ASSESSMENTS UPON VARIOUS LOTS AND LANDS
LOCATED IN THE VILLAGE OF COVINGTON FOR UNPAID UTILITIES

WHEREAS, pursuant to Ohio Law, the Village of Covington, the owner of the property located at 224 College Street, Covington, Ohio has failed to pay his utilities for said location;

WHEREAS, it costs the Village of Covington \$724.82 to provide such services and it is appropriate to charge the land owner who failed to pay said utilities;

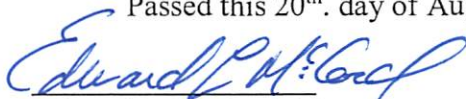
NOW, THEREFORE, be it ordained by the Council of the Village of Covington, Miami County, Ohio, as follows:

SECTION ONE: That Council finds that the Village has incurred \$724.82 in charges from the owner of the property located at 224 College Street, Parcel H19-005660, Covington, Ohio for the supply of utilities to said property;

SECTION TWO: That Council declares that the amounts included in Exhibit A attached shall hereby be assessed on the property shown, and such assessment shall be certified for collection on the earliest permitted Auditor's duplicate in the same manner as general taxes; and

SECTION THREE: That this ordinance shall take effect at the earliest time provided by law.

Passed this 20th. day of August, 2018.


Edward L. McCord, Mayor


R. Scott Tobias, President of Council


Brenda Carroll, Fiscal Officer / Clerk



VILLAGE OF COVINGTON

1 S. High Street
Covington, Ohio 45318
www.covington-oh.gov

Return service requested



ACCOUNT NUMBER	
5.15340.1	
SERVICE ADDRESS	
224 COLLEGE ST	
BILLING DATE	
7/26/2018	
DUE DATE	AMOUNT DUE
8/20/2018	\$716.06

DAVID BRYANT
224 COLLEGE ST
COVINGTON OH 45318

MAKE CHECKS PAYABLE AND REMIT TO:

Village of Covington
1 S. High Street
Covington, OH 45318

PLEASE RETURN THIS STUB TO ENSURE PROPER CREDIT TO YOUR ACCOUNT. PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK

RETAIN THIS PORTION FOR YOUR RECORDS.

VILLAGE OF COVINGTON-UTILITY BILL

OFFICE HOURS: 8:00 AM - 4:00 PM MONDAY THRU FRIDAY

Utility Billing Questions: (937) 473-3420

Community Information



ACCOUNT NUMBER		SERVICE ADDRESS		SERVICE PERIOD	
5.15340.1		224 COLLEGE ST		6/25/2018 - 7/26/2018	
BEGINNING	ENDING	USAGE	TYPE	AMOUNT	
		1	Refuse	\$16.50	
		1	Recycling	\$2.50	
		1	Residential Water Capital	\$26.16	
		1	Residential Sewer Capital	\$6.38	
		1	Meter Maintenance	\$5.11	
1,012,500	1,016,800	4,300	Water Consumption	\$16.13	
1,012,500	1,016,800	4,300	Sewer Consumption	\$14.84	

RATES

A copy of the water rate ordinance is available at the Covington Government Center or it may also be viewed on the Village web site at www.covington-oh.gov.

BILLING SUMMARY

Previous Balance	\$628.44
Payment Received	\$50.00
Adjustments	\$0.00
Penalties	\$11.09
Balance Forward	\$628.44
Current Charges	\$87.62
TOTAL BALANCE DUE	\$716.06

TOTAL DUE:	\$716.06
DUE DATE	8/20/2018
LATE PAYMENT:	\$724.82

Payment: Our office must receive the payment by the due date or a 10% penalty will be added. You can pay in person at the Covington Government Center 1 S. High Street during office hours: or after 4:00 pm payments may be deposited in our night deposit. Payment may also be made by mail.

Disconnection: If past due payment is not made by the 25th, service will be disconnected and a reconnect fee will be charged.

Non-Pay Terminations: Services disconnected for non-payment will not be restored until all past due balances and the reconnect fee has been paid.

Emergencies: To report a water problem after hours, call 911

Data For Parcel H19-005660

Base Data

Parcel: H19-005660
Owner: BRYANT DAVID A
Address: 224 COLLEGE ST



Tax Mailing Address

Tax Mailing Name: BRYANT DAVID A
Address: PO BOX 650070
City State Zip: DALLAS TX 75265

Owner Address

Owner Name: BRYANT DAVID A
Address: 224 COLLEGE ST
City State Zip: COVINGTON OH 45318

Geographic

City: COVINGTON VIL
Township: NEWBERRY
School District: COVINGTON EVSD

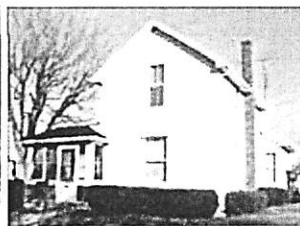
Legal

Legal Acres:	0.17	Homestead Reduction:	NO
Legal Description:	IN LOT 445 60'	2.5% Reduction:	YES
Land Use:	510 - SINGLE FAMILY DWLG OWNER OCCUP	Foreclosure:	NA
Neighborhood:	03500	Board of Revision:	NO
Number Of Cards:	1	New Construction:	NA
Annual Tax (Does not include delinquencies.):	\$1,078.81	Divided Property:	NA
Map Number:	080529.2-11-005-00	Routing Number:	080529.2-11-005-00

Photos



H19005660 07/13/2007



[+] Click to enlarge.

ORDINANCE NO. 13-18

AN ORDINANCE ACCEPTING AND APPROVING THE RE-PLAT OF
INLOT 192 IN THE VILLAGE OF COVINGTON.

WHEREAS, J&L Rental Properties LLC has petitioned the Village for a replat of inlot 192;

WHEREAS, Council possesses the authority to control the platting of lots in the Village of Covington, and finds that the re-platting of inlot 192 is warranted;

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Covington, Miami County, Ohio, and a majority of all members elected thereto, that:

SECTION ONE: the plat and survey attached as Exhibit A re-platting inlot 192 is approved and accepted by the Village of Covington, and the Village Administrator, Mayor and president of Council are authorized to sign the plat attached hereto on the behalf of the Village; and

SECTION TWO: this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

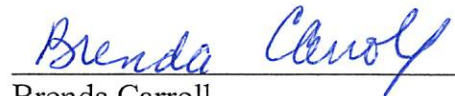
ADOPTED this 1st day of October, 2018.



Edward L. McCord
Mayor, Village of Covington



R. Scott Tobias
Council President



Brenda Carroll
Clerk/Fiscal Officer

ORDINANCE NO. 14-18

AN ORDINANCE ACCEPTING AND APPROVING THE RE-PLAT OF
INLOTS 190, 217 AND THE REAR OF INLOT 192 IN THE VILLAGE OF COVINGTON.

WHEREAS, Casey's Marketing Company, A.J.H. Investment INC, and J&L Rental Properties LLC have petitioned the Village for a replat of inlots 190, 217, and part of inlot 192;

WHEREAS, Council possesses the authority to control the platting of lots in the Village of Covington, and finds that the re-platting of inlots 190, 217, and part of inlot 192 as shown in the survey plat attached as Exhibit A are warranted;

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Covington, Miami County, Ohio, and a majority of all members elected thereto, that:

SECTION ONE: the plat and survey attached as Exhibit A re-platting inlots 190, 217, and part of inlot 192 are approved and accepted by the Village of Covington, and the Village Administrator, Mayor and president of Council are authorized to sign the plat attached hereto on the behalf of the Village; and

SECTION TWO: this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

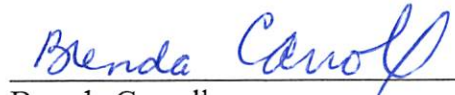
ADOPTED this 1st day of October, 2018.



Edward L. McCord
Mayor, Village of Covington



R. Scott Tobias
Council President



Brenda Carroll
Clerk/Fiscal Officer

VILLAGE OF COVINGTON PLANNING COMMISSION

THIS REPLAT WAS REVIEWED AND APPROVED BY THE PLANNING COMMISSION OF THE VILLAGE OF COVINGTON, OHIO, THIS _____ DAY OF _____, 20__.

CHAIRMAN _____

SECRETARY _____

VILLAGE OF COVINGTON COUNCIL

AT A MEETING OF THE COUNCIL OF THE VILLAGE OF COVINGTON, OHIO, HELD THIS _____ DAY OF _____, 20__, THIS REPLAT WAS APPROVED AND ACCEPTED BY ORDINANCE NO. _____.

MAYOR _____

CLERK OF COUNCIL _____

PRESIDENT OF COUNCIL _____

CONSENT

WE, THE UNDERSIGNED, BEING ALL OF THE OWNERS AND LIEN HOLDERS OF THE PARCEL, HEREBY REPLATED, DO HEREBY CONSENT TO THE EXECUTION OF SAID REPLAT AS SHOWN HEREON.

OWNER _____ OWNER _____

PRINTED NAME: _____ PRINTED NAME: _____

STATE OF OHIO, SS _____

COUNTY OF _____

BE IT REMEMBERED THAT ON THIS _____ DAY OF _____

20__, A.D. BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE, PERSONALLY CAME _____

WHO ACKNOWLEDGED THE SIGNING AND EXECUTION OF THE FOREGOING PLAT TO BE HIS/HER VOLUNTARY ACT AND DEED, IN TESTIMONY WHEREOF, I HAVE SET MY HAND AND NOTORIAL SEAL ON THE DAY AND DATE ABOVE WRITTEN.

NOTARY PUBLIC _____

MY COMMISSION EXPIRES _____

SURVEYOR'S NOTES

- NORTH BEARING SYSTEM BASED UPON THE OHIO STATE PLANE SOUTH COORDINATE SYSTEM NAD83 AND SCALED TO GROUND AT LAT 40°07'20". LONG 84°21'12" @ A HEIGHT OF 788.75 FEET WITH A GROUND SCALE FACTOR OF 1.0001932011689.
- ALL DATA SOURCES, DOCUMENTS AND RECORDS SHOWN HEREON ARE ON FILE AT THE MIAMI COUNTY RECORDER'S OFFICE LOCATED IN TROY, OHIO. OTHERWISE NOTED.
- ALL MONUMENTATION SHOWN HEREON IS IN GOOD CONDITION UNLESS OTHERWISE NOTED.

SURVEYOR'S CERTIFICATION:

I HEREBY CERTIFY THAT THIS MAP IS A TRUE AND COMPLETE SURVEY MADE IN ACCORDANCE WITH THE REQUIREMENTS OF THE OHIO SURVEYING ACT AND IS BASED ON ACTUAL FIELD SURVEY MADE UNDER MY DIRECT SUPERVISION.

SIGNED _____ DATE _____

MICHAEL J. WILSON
OHIO FS 66281

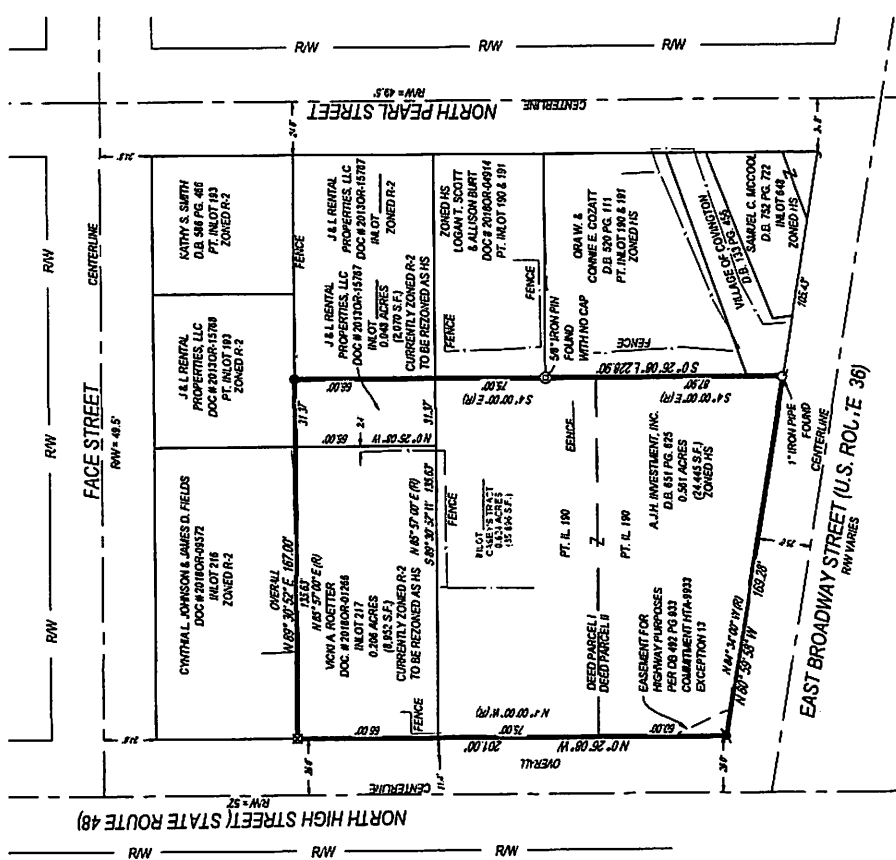
CASEY'S GENERAL STORE REPLAT

REPLAT OF PLOT 112, PLOT 217, AND PLOT 218, SECTION 28, TOWNSHIP 10 NORTH, RANGE 5 EAST, VILLAGE OF COVINGTON, MEMBERRY TOWNSHIP, MIAMI COUNTY, OHIO

VOLUME _____, PAGE _____

MIAMI COUNTY RECORDER'S RECORD OF PLATS

MADE BASED ON THE OHIO STATE PLAIN SOUTH ZONE



PERTINENT DOCUMENTS

- 2013OR-15767 D.B. 565, PG. 466
- 2013OR-15768 D.B. 567, PG. 670
- 2013OR-15769 D.B. 762, PG. 722
- 2013OR-15770 D.B. 133, PG. 656
- 2013OR-15771 D.B. 651, PG. 625
- 2013OR-15772 D.B. 723, PG. 772
- 2013OR-15773 D.B. 723, PG. 772
- 2013OR-15774 D.B. 723, PG. 772
- 2013OR-15775 D.B. 723, PG. 772
- 2013OR-15776 D.B. 723, PG. 772
- 2013OR-15777 D.B. 723, PG. 772
- 2013OR-15778 D.B. 723, PG. 772
- 2013OR-15779 D.B. 723, PG. 772
- 2013OR-15780 D.B. 723, PG. 772
- 2013OR-15781 D.B. 723, PG. 772
- 2013OR-15782 D.B. 723, PG. 772
- 2013OR-15783 D.B. 723, PG. 772
- 2013OR-15784 D.B. 723, PG. 772
- 2013OR-15785 D.B. 723, PG. 772
- 2013OR-15786 D.B. 723, PG. 772
- 2013OR-15787 D.B. 723, PG. 772
- 2013OR-15788 D.B. 723, PG. 772
- 2013OR-15789 D.B. 723, PG. 772
- 2013OR-15790 D.B. 723, PG. 772
- 2013OR-15791 D.B. 723, PG. 772
- 2013OR-15792 D.B. 723, PG. 772
- 2013OR-15793 D.B. 723, PG. 772
- 2013OR-15794 D.B. 723, PG. 772
- 2013OR-15795 D.B. 723, PG. 772
- 2013OR-15796 D.B. 723, PG. 772
- 2013OR-15797 D.B. 723, PG. 772
- 2013OR-15798 D.B. 723, PG. 772
- 2013OR-15799 D.B. 723, PG. 772
- 2013OR-15800 D.B. 723, PG. 772

SURVEYOR:
CESO, INC.
3601 RIGBY ROAD, STE 300
MARIETTA, OHIO 43027-2307-483-8384

OCCUPATION STATEMENT

THERE IS CURRENTLY A FENCE LINE THAT RUNS GENERALLY WITH THE NORTH LINE AND A PUBLIC CONCRETE WALK RUNS GENERALLY WITH THE WEST LINE AND PART OF THE SOUTHERLY LINE. THERE IS NO OCCUPATION ALONG THE EAST LINE.

DESCRIPTION

BEING A REPLAT OF PLOTS 190, 217 & _____ AS CONVEYED TO CASEY'S GENERAL STORE, AS RECORDED DOCUMENTS _____ OF THE MIAMI COUNTY RECORDER'S RECORDS.

MIAMI COUNTY RECORDER

MIAMI COUNTY RECORDER _____ BY DEPUTY RECORDER _____

MIAMI COUNTY AUDITOR

MIAMI COUNTY AUDITOR _____ BY DEPUTY AUDITOR _____



REPLAT OF PLOTS 190, 217, & _____
CASEY'S GENERAL STORE

6 E. BROADWAY STREET
VILLAGE OF COVINGTON
NEWBERRY TWP., MIAMI COUNTY, OHIO
SCALE: 1" = 40'
DATE: 9-2-2018

CESO
WWW.CESOLINC.COM

JOB NO.: 755418
SHEET NO.: 1 OF 1

MIAMI COUNTY RECORDER'S RECORD OF PLATS

ORDINANCE 15-18

AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF THE VILLAGE
OF COVINGTON AND CHANGING THE ZONING DESIGNATION OF
CERTAIN PARCELS

WHEREAS, the Village of Covington adopted an Official Zoning Ordinance for the Village of Covington in 1992;

WHEREAS, Article VII of the Official Zoning Ordinance required the establishment of zoning maps for the Village of Covington;

WHEREAS, said map was created previously and adopted in said zoning ordinance and it is now necessary to modify said zoning map and change the zoning of parcel H19-003310 also known as 218 N. High Street, and the West 31.37 feet of Parcel H19-003080 also known as 221 N. Pearl Street, in the Village of Covington, Ohio.

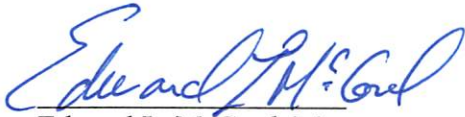
NOW THEREFORE, BE IT ORDAINED by the legislative authority of the Village of Covington, State of Ohio, and a majority of the members elected thereto concurring:

SEC.1: That the zoning classification of the parcel H19-003310 also known as 218 N. High Street, and the West 31.37 feet of Parcel H19-003080 also known as 221 N. Pearl Street, in the Village of Covington, Ohio, Ohio is repealed;


SEC. 2: That the Zoning Map attached as "Exhibit A" is adopted as the zoning map for parcel H19-003310 also known as 218 N. High Street, and the West 31.37 feet of Parcel H19-003080 also known as 221 N. Pearl Street, in the Village of Covington, Ohio, along with the other parcels included in said drawings; and

SEC.3: That this Ordinance shall take effect as at the earliest time as provided by law.

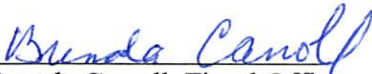
APPROVED October 15, 2018:



Edward L. McCord, Mayor



R. Scott Tobias, President of Council



Brenda Carroll, Fiscal Officer

ORDINANCE 16-18

**AN ORDINANCE AUTHORIZING A LOAN FROM THE GENERAL FUND #10
TO TRASH FUND #54**

Whereas, Trash Fund #54 requires an advance by loan in order to pay for the purchase of a trash truck;

Whereas, Ohio Revised Code Section 731.56 provides that a Village may loan money to itself when it has excess funds available;

NOW THEREFORE, BE IT ORDAINED by the Council of the Village of Covington, Miami County, Ohio, two thirds or more of the members elected thereto concurring, that:

SECTION 1: Council does hereby authorize the following loan:

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
General Fund #10	Trash Fund #54	\$225,000.00

SECTION 2: The advance will be repaid in seven (7) years at an interest rate of four percent (4%) in accordance with the amortization schedule attached as Exhibit A.

SECTION 3: It is hereby found and determined that all formal actions of the Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

SECTION 4: The Fiscal Officer has certified as evidenced by the exhibit attached that funds are available to loan the money from the General Fund to the Trash Fund.

SECTION 5 This Ordinance is hereby declared to be an emergency measure, necessary to maintain correct accounting practices and to permit the Village to pay its financial obligations when due, and for that reason this Ordinance shall take effect immediately upon proper passage by Council.

PASSED AS AMERGENCY this 10th day of October, 2018.


Edward L. McCord, Mayor


Brenda Carroll, Clerk-Fiscal Officer


R. Scott Tobias, Council President

Approved as to legal form:


Frank J. Patrizio, Solicitor



CHIEF FINANCIAL OFFICER'S CERTIFICATION OF
GENERAL FUND / LOAN REPAYMENT LETTER

October 15, 2018

I, **Fiscal Officer** of the **Village of Covington**, hereby certify that the **Village of Covington** has unencumbered funds in the amount of **\$225,000** in the **General Fund** and that this amount is available for loan to the Trash fund for repayment by the trash fund @ 4% over a 7 year term.

Village of Covington

Brenda Carroll

Brenda Carroll
Fiscal Officer

TRASH TRUCK LOAN AMORTIZATION SCHEDULE

ENTER VALUES

Loan amount	\$225,000.00
Annual interest rate	4.00%
Loan period in years	7
Number of payments per year	1
Start date of loan	10/15/2018
Optional extra payments	\$0.00

LOAN SUMMARY

Scheduled payment	\$37,487.16
Scheduled number of payments	7
Actual number of payments	1
Total early payments	\$0.00
Total interest	\$37,410.14

LENDER NAME Covington General Fund

PMT NO	PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	EXTRA PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
1	10/15/2019	\$225,000.00	\$37,487.16	\$0.00	\$37,487.16	\$28,487.16	\$9,000.00	\$196,512.84	\$9,000.00
2	10/15/2020	\$196,512.84	\$37,487.16	\$0.00	\$37,487.16	\$29,626.65	\$7,860.51	\$166,886.19	\$16,860.51
3	10/15/2021	\$166,886.19	\$37,487.16	\$0.00	\$37,487.16	\$30,811.72	\$6,675.45	\$136,074.47	\$23,535.96
4	10/15/2022	\$136,074.47	\$37,487.16	\$0.00	\$37,487.16	\$32,044.18	\$5,442.98	\$104,030.29	\$28,978.94
5	10/15/2023	\$104,030.29	\$37,487.16	\$0.00	\$37,487.16	\$33,325.95	\$4,161.21	\$70,704.34	\$33,140.15
6	10/15/2024	\$70,704.34	\$37,487.16	\$0.00	\$37,487.16	\$34,658.99	\$2,828.17	\$36,045.35	\$35,968.33
7	10/15/1025	\$36,045.35	\$37,487.16	\$0.00	\$36,045.35	\$34,603.53	\$1,441.81	\$0.00	\$37,410.14

YTD Fund Report for Year 2018 Month 10 - VILLAGE OF COVINGTON

Fund	Description	Beg Yr Bal	YTD Rec	YTD Exp	Unexp	Enc	Unenc
10	GENERAL	619,956.83	1,014,534.82	1,084,931.26	549,560.39	85,685.10	463,875.29
15	FIRE & EMS	732.31	96,776.17	96,470.12	1,038.36	0.00	1,038.36
20	STREETS	89,514.77	378,300.09	244,567.45	223,247.41	162,688.60	60,558.81
22	STATE HIGHWAY	33,757.01	7,987.25	3,546.18	38,198.08	0.00	38,198.08
30	DEBT SERVICE	28,408.32	103,300.00	114,016.67	17,691.65	17,683.33	8.32
40	CAPITAL	38,698.81	104,451.75	125,419.50	17,731.06	0.00	17,731.06
50	WATER	372,585.48	656,038.14	490,089.85	538,533.77	166,189.32	372,344.45
52	SEWER	348,563.69	1,489,342.24	1,381,863.25	456,042.68	259,252.32	196,790.36
54	TRASH	107,651.49	199,306.96	233,511.42	73,447.03	41,201.47	32,245.56
55	UTILITY FINANCE INCOME	0.00	0.00	0.00	0.00	0.00	0.00
10 Funds		1,639,868.71	4,050,037.42	3,774,415.70	1,915,490.43	732,700.14	1,182,790.29

Fund Transfer Proof Report - VILLAGE OF COVINGTON

Batch: 01049 Bank: 0001 Batch Date: 10/22/2018

Seq#	Date	Reference	Exp Acct	Rev Acct	Amount	Remark
01049001	10/22/2018		10.701.5920	54.000.4365	225,000.00	
Subtotal		transfer to trash fund for trash truck. loan from general fund 7 years at 4% interest			225,000.00	
1 Seqs				Total:	225,000.00	

Expense Account Distribution

Account	Account Description	Amount
10.701.5920	ADVANCES OUT - GENERAL GOVERNMENT	225,000.00
Total:		225,000.00

Revenue Account Distribution

Account	Account Description	Amount
54.000.4365	FINANCING ORIGINATION REVENUE	225,000.00
Total:		225,000.00

ORDINANCE 17-18

AN ORDINANCE PROVIDING FOR AMENDING AND REVISING SPECIFIC FUND/EXPENDITURE ITEM IN THE APPROPRIATIONS OF EXPENDITURES FOR THE VILLAGE OF COVINGTON, STATE OF OHIO DURING THE FISCAL YEAR ENDING DECEMBER 31, 2018 AND DECLARING AN EMERGENCY

WHEREAS, it is necessary to revise and/or establish appropriations for the Village Expenditures in accordance with the provisions of Section 5705.38 through 5705.40, of the Ohio Revised Code (ORC); by Council of the Village of Covington, Ohio, two-thirds or more of the members elected thereto;

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF COVINGTON, COUNTY OF MIAMI, STATE OF OHIO, AND DECLARING IT AN EMERGENCY THAT:

SECTION I. Change in appropriation of General Fund for transfer of funds as loan into the Trash Fund for purchase of new trash truck:

	<u>From</u>	<u>To</u>
Loan from General		
- Fund to Trash fund	\$0	\$225,000.00

SECTION II. Change in appropriation of Trash Fund for purchase of new trash truck

<u>Program/Object #</u>	<u>From</u>	<u>To</u>
Purchase of Freightliner M2-106 dual sit down drive trash truck	\$0	\$265,751.20

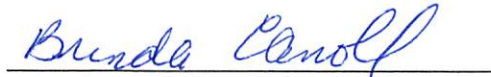
SECTION II: The Village Clerk/Fiscal Officer is hereby authorized to draw warrants on the Village Treasury for payments from any of the foregoing appropriations

SECTION III: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of the Village of Covington, and further necessary to provide the Village of Covington the necessary funds for the operation of the Village during the period aforesaid; wherefore, this Ordinance shall take effect and be in force immediately upon its passage.

ADOPTED this 10th day of October, 2018



Edward L. McCord, Mayor



Brenda Carroll, Clerk-Fiscal Officer



R. Scott Tobias, Council President

Approved as to legal form:



Frank J. Patrizio, Solicitor

Expense Budget Proof Report - VILLAGE OF COVINGTON

Batch: 01050 Mode: R Batch Date: 10/22/2018

Seq#	Date	Reference	Account	Account Description	Amount	Remark
01050001	10/22/2018		10.701.5920	ADVANCES OUT - GENERAL GOVERNMENT	225,000.00	TRANSFER TO TRASH FUND
Subtotal				REVISED APPROPRIATIONS FOR TRANSFER TO TRASH FUND FOR NEW TRASH TRUCK \$225,000.00 PER M.BUSSE	225,000.00	
01050002	10/22/2018		54.554.5725	TRASH CAPITAL EQUIPMENT	265,751.20	
Subtotal				REVISED APPROPRIATIONS FOR TRASH TRUCK PER M.BUSSE	265,751.20	
2 Seqs					490,751.20	

Expense Budget Distribution

Account	Account Description	Amount
10.701.5920	ADVANCES OUT - GENERAL GOVERNMENT	225,000.00
54.554.5725	TRASH CAPITAL EQUIPMENT	265,751.20
Total:		490,751.20

Revenue Budget Proof Report - VILLAGE OF COVINGTON

Batch: 01051 Mode: R Batch Date: 10/22/2018

Seq#	Date	Reference	Account	Account Description	Amount	Remark
01051001	10/22/2018		54.000.4365	FINANCING ORIGINATION REVENUE	225,000.00	
Subtotal				REVISED APPROPRIATIONS FOR TRANSFER TO TRASH FUND FOR NEW TRASH TRUCK \$225,000.00	225,000.00	
1 Seqs					225,000.00	

Revenue Budget Distribution

Account	Account Description	Amount
54.000.4365	FINANCING ORIGINATION REVENUE	225,000.00
	Total:	225,000.00

ORDINANCE NO. 18-18

AN ORDINANCE ACCEPTING AND APPROVING THE RE-PLAT OF
INLOTS 731, 732, 733, 734, 735, 736, 737, AND 738 IN THE VILLAGE OF COVINGTON.

WHEREAS, Earl Lewis Fyffe Jr. and Deborah G. Fyffe have petitioned the Village for a replat of inlots 731, 732, 733, 734, 735, 736, 737, and 738;

WHEREAS, Council possesses the authority to control the platting of lots in the Village of Covington, and finds that the re-platting of inlots 731, 732, 733, 734, 735, 736, 737, and 738 is warranted;

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Covington, Miami County, Ohio, and a majority of all members elected thereto, that:

SECTION ONE: the plat and survey attached as Exhibit A re-platting inlots 731, 732, 733, 734, 735, 736, 737, and 738 is approved and accepted by the Village of Covington, and the Village Administrator, Mayor and president of Council are authorized to sign the plat attached hereto on the behalf of the Village; and

SECTION TWO: this Ordinance shall take effect and be in force from and after the earliest period allowed by law.


ADOPTED this 5th day of November, 2018.



Edward L. McCord
Mayor, Village of Covington



R. Scott Tobias
Council President



Brenda Carroll
Clerk/Fiscal Officer

Ordinance 20-18

**AN ORDINANCE REPEALING AND REPLACING THE SALARY
ORDINANCE FOR THE VILLAGE OF COVINGTON**

Whereas, it is necessary to establish a salary ordinance for the Village Administrator of the Village of Covington.;

NOW THEREFORE, BE IT **ORDAINED** BY THE COUNCIL OF THE VILLAGE OF COVINGTON, OHIO AS FOLLOWS:

Section I: All previous salary ordinances pertaining to the position of Village Administrator and their amendments attached hereto are repealed.

Section II: Village Administrator's Salary:

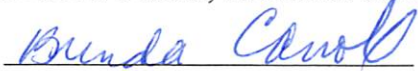
- A. Effective December 29, 2018 the annual salary for Mr. Michael Busse, the Administrator of the Village of Covington will be \$78,846.58 payable bi-weekly.

Section III: This Ordinance shall take effect at the earliest time permissible by law.

Approved this 17th day of December, 2018.


Edward L. McCord, Mayor


R Scott Tobias, President of Council


Brenda Carroll, Clerk / Fiscal Officer

Ordinance 21-18

**AN ORDINANCE REPEALING AND REPLACING THE
BENEFITS ORDINANCE FOR THE VILLAGE OF COVINGTON**

Whereas, it is necessary to establish a benefits ordinance for all non-elected full-time employees of the Village of Covington.;

NOW THEREFORE, BE IT **ORDAINED** BY THE COUNCIL OF THE VILLAGE OF COVINGTON, OHIO AS FOLLOWS:

Section I: All previous employee benefits ordinances and their amendments attached hereto are repealed.

Section II: All full time employees shall be entitled to the following benefits:

1. Health Insurance.

Every full-time employee shall be entitled to health insurance coverage approved by council. Employees shall pay 15% of the premium costs associated with the purchase of health insurance coverage. Payment of deductibles, co-pays, and any other unpaid health and medical bills shall be the full responsibility of the Employee.

H.S.A. contributions approved by the council and paid by the village will be deposited into each eligible employee's account on a monthly basis. Employees newly enrolled in the H.S.A. program will have the first 3 months of village contributions deposited in their account at the time of enrollment.

2. Holiday Pay.

Every full-time employee shall be entitled to full pay at his or her hourly pay rate for the following holidays he or she is scheduled to work: Martin Luther King day, New Year's day, Memorial day, Fourth of July, Veteran's day, Thanksgiving day and the day after, Christmas day, President's day and Labor day. If the holiday falls on a Saturday the holiday will be observed on the Friday before it. If the holiday falls on a Sunday, the holiday will be observed on the following Monday. Holiday pay will be paid on a pro-rata basis based upon employees' normal hours worked during a work day with a maximum of 8 hours of holiday paid per holiday.

3. Personal days/vacation pay.

- a. All full time employees shall receive three personal days per calendar year after his or her first six months of employment. Personal days may not be used adjacent to holidays or vacations without prior approval from the Mayor or Village Administrator.

Said Personal time shall not be cumulative and if not taken within the calendar year shall be forfeited upon completion of the last scheduled work day of the calendar year.

Personal time pay will be paid on a pro-rata basis based upon employees' normal hours worked during a work day with a maximum of 8 hours of personal time paid per personal day.

- b. For employees hired prior to May 1, 2011, all full-time employees shall receive vacation days as follows based on their anniversary date of hiring with the Village of Covington:
 - i. After one year of continuous service, each employee shall receive two weeks vacation;
 - ii. After the completion of four years of continuous service, each employee shall receive three weeks vacation;

- iii. After the completion of nine years of continuous service, each employee shall receive four weeks vacation;
 - iv. After 19 years of continuous, each employee shall receive five weeks vacation.
 - v. All vacations will be reviewed and approved on a first come first served basis.
 - vi. Said vacation time shall not be cumulative. Any Vacation time not taken within the 12 month period following the anniversary date shall be forfeited.
- c. All full time employees hired after May 1, 2011 shall receive vacation days based on their anniversary date of hiring with the Village of Covington as follows:
- i. After one year of continuous service, each employee shall receive two weeks vacation;
 - ii. After the completion of eight years of continuous service, employee shall receive three weeks vacation;
 - iii. After the completion of fifteen years of continuous service, employee shall receive four weeks vacation;
 - iv. All vacations must be approved by the Mayor or Village Administrator.
 - v. Said vacation time shall not be cumulative. Any vacation time not taken within the 12 month period following the anniversary date shall be forfeited.

- vi. If an employee resigns or retires the employee may be given the option of a vacation leave payout instead of being required to use the unused balance of his/her vacation time before the employee's termination date.

This option will be at the discretion and approval of the village administrator or mayor and will be based on minimum staffing requirements.

The vacation time payout will be calculated on the current hourly rate of the employee at the time of his/her resignation multiplied by the number of unused vacation hours due the employee.

4. Call in pay

All full time non-salaried employees shall be credited with a minimum of two hours of work when called into work during an emergency.

5. Overtime pay

All non-salaried employees, except police officers, shall be paid overtime at a rate of 1½ times his or her ordinary pay for any hours worked in excess of 40 hours per week.

Police officers shall be paid overtime at a rate of 1½ times his or her ordinary pay for any hours worked in excess of 80 hours per every two weeks.

No employee of the Village may work overtime without prior approval of overtime hours by the Mayor or Village Administrator.

6. Comp. Time

Employees may choose to accrue comp. time in place of overtime pay.

With the exception of police officers, comp. time is accrued at a rate of 1 ½ times the actual hours worked in excess of 40 hours per week.

Police officers may choose to accrue comp. time at a rate of 1 ½ times the actual hours worked in excess of 80 hours per two week period.

Requests for use of accrued comp. time for leave will be reviewed and approved based on seniority and the department's minimum staffing levels.

The maximum allowable balance of accrued comp. time is 24 hours without prior approval from the Mayor or Village Administrator. Accrued comp time must be taken within 6 months of accruing it. No employee of the Village may accrue comp time without prior approval of comp. time hours by the Mayor or Village Administrator.

7. Sick pay

All full time employees shall be entitled to 4.615 hours of sick leave for each 80 hours of pay received. Unused sick leave shall be cumulative up to 1600 hours. If an employee voluntarily resigns, terminates his/her employment, or employee is terminated, the Village employee shall forfeit all accumulated sick leave; however, if the Village employee retires, then accumulated sick leave of one-quarter (1/4) of accumulated sick leave, up to four hundred hours (400) hours shall be paid upon retirement. When an employee accumulates more than 1600 hours of sick leave, those hours in excess of 1600 hours will be paid off annually at the rate of one hour for every two hours accumulated in excess of 1600. This payment will be made each January, based on the December 31 sick leave balance of the previous year.

An employee who transfers from one public agency to employment with the Village of Covington, Ohio shall be credited with the unused balance of his/her accumulated sick leave up to 80 hours.

For each quarter that a full-time employee does not take any time off with sick pay compensation he/she will receive an additional \$100.00 pay.

Use of Sick leave - Employees taking sick leave must notify their supervisor with as much notice as possible. A sick leave request form must be completed and forwarded to the employee's direct supervisor with the request for sick leave if possible or at minimum upon returning to work. Employees requesting sick leave for two or more consecutive scheduled work shifts, with the exception of the use of sick leave for bereavement or family member illness, must submit a completed return to work form from the employee's physician. Employees off work for two or more consecutive shifts due to a family member illness must provide proof that the family member saw a physician for their illness.

The Village of Covington will make reasonable accommodations to provide for light duty work for an employee with a physician's order. An employee off work on approved workman's compensation leave is required to use their accumulated sick leave up to a total of 960 hours while off work. If an employee exhausts their accumulated sick leave while off on approved workman's compensation leave, compensation through the workman's compensation program for lost time will be explored.

8. Required Certificates

The Utility Operator 1 and the Utility Operator 2 shall prior to accepting said positions obtain and maintain water and/or wastewater certificates from the Ohio EPA equal to the Ohio EPA's classification of the water and wastewater treatment works in operation for the Village of Covington.

Truck Driver / Labors shall prior to accepting said position obtain and maintain a class B CDL.

Failure to obtain or maintain said licenses warrants the employee's termination or demotion from said positions.

9. Levels Defined

The levels defined in this ordinance correspond to the number of years employed in that classification beginning with Level 1 equaling 0 to 1 years of service, Level 2 equaling 1 to 2 years of service; each level thereafter corresponding with the years of service in that classification, completed by the employee.

10. Probationary employees

All newly hired employees, with the exception of police officers, shall be deemed probationary employees and may be terminated without cause prior to the end of one year of service with the Village.

Police officers probationary period is defined in O.R.C. section 737.17 and shall be subject to termination as set forth in O.R.C. Chapter 737.

11. Full-time employee defined.


A full-time employee is defined as one who is regularly scheduled to work 30 hours or more per week in any capacity for the Village and is not a seasonal or temporary employee.

Section III: This Ordinance provides for the appropriation of employee benefits and pursuant to Ohio Law shall take effect December 29, 2018.

Approved this 17th day of December, 2018.


Edward L. McCord, Mayor


R. Scott Tobias, President of Council


Brenda Carroll, Fiscal Officer / Clerk

ORDINANCE 22-18

AN ORDINANCE AMENDING SECTION 100.08 OF THE INCOME TAX CODE ADOPTED BY ORDINANCE 15-16 PROVIDING AN INCOME TAX CREDIT TO RESIDENT TAXPAYERS WHO PAY MUNICIPAL INCOME TAX TO POTHER MUNICIPALITIES

WHEREAS, the Village Council of the Village of Covington, Ohio is responsible for the fiscal well-being of the Village.

WHEREAS, the Council has constantly focused on reducing the expenses of the operation of the Village by eliminating all but critical personnel, and expenditures necessary for maintaining the operation of the Village in a responsible fashion; and

WHEREAS, in spite of the efforts of Council to reduce and/or eliminate expenses relative to the operations of the Village, the revenues to fund necessary expenses are insufficient to cover the Village's needs.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF COVINGTON, COUNTY OF MIAMI, STATE OF OHIO, HEREBY ORDAINS:

SECTION I. That it is hereby declared to be the intention of this Council to seek additional sources of revenue to be able to pay expenses without having to levy additional taxes upon the residents of the Village of Covington, Ohio.

SECTION II. In accord with the intent of Council, and after substantial review and deliberation, Council determines it to be in the best interests of the Village of Covington and in accord with the responsibility of Council to provide for the health, welfare and safety of the residents of the Village to repeal and replace Section 100.08 of Ordinance 16-15, and modify said Ordinance as follows:

152.08 CREDIT FOR TAX PAID

- A) The current Section 100.08 of Ordinance 15-16 shall be repealed in its entirety; said section is attached as Exhibit A; and shall be replaced as follows:

CREDITS FOR TAXES PAID TO OTHER MUNICIPALITIES

- A) Every taxpayer domiciled in the Municipality who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipal corporation on or measured by the same income that is taxable income under this Chapter may claim a partial nonrefundable credit upon satisfactory evidence of the tax paid to the other municipal corporation. **Effective January 1, 2019, resident taxpayers of the Village of Covington, Ohio shall receive one half percent (1/2%) credit for income tax paid to another municipality from the current one and one half**

percent (1.5 %) income tax due the Village of Covington. In no event shall the amount of the credit exceed one-half percent (1/2%) of the income subject to taxation. Subject to division (C) of this section, the credit shall not exceed the tax due the Municipality under this Chapter.

- B) If tax or withholding is paid on income or wages to a municipal corporation other than the Municipality and the Municipality also imposes or assesses a tax on that same income or wages after the time period allowed for a refund of the tax or withholding paid to the other municipal corporation, the Municipality shall allow a nonrefundable credit, against the tax or withholding to the Municipality with respect to such income or wages, equal to the tax or withholding paid to the first municipal corporation with respect to such income or wages.

If the tax rate in the Municipality is less than the tax rate in the other municipal corporation, then the credit described herein shall be calculated using the tax rate in effect in the Municipality.

If the tax rate in the Municipality is greater than the tax rate in the other municipal corporation, the tax due in excess of the credit afforded is to be paid to the Village of Covington, along with any penalty and interest accruing thereto during the period of nonpayment.

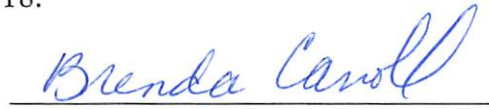
- C) The Municipality shall grant a credit against its tax on income to a resident of the Municipality who work in a county that imposes an income tax, to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.
- D) No credit shall be given for Municipal or County income tax paid outside the State of Ohio.

SECTION 3. This Ordinance is necessary for the preservation of the public peace, health, safety and welfare of the Village of Covington, Ohio and shall take effect at the earliest period allowable by law.

ADOPTED this 17th day of December, 2018.



Edward L. McCord, Mayor




Brenda Carroll, Clerk-Fiscal Officer



R. Scott Tobias, Council President

Approved as to legal form:



Frank J. Patrizio, Solicitor

ORDINANCE 23-18

AN ORDINANCE REPEALING AND REPLACING SECTION 100.013 OF THE INCOME TAX CODE ADOPTED BY ORDINANCE 15-16 ALLOCATING INCOME TAX REVENUE

WHEREAS, the Village Council of the Village of Covington, Ohio is responsible for the fiscal well-being of the Village.

WHEREAS, the Council has constantly focused on reducing the expenses of the operation of the Village by eliminating all but critical personnel, and expenditures necessary for maintaining the operation of the Village in a responsible fashion; and

WHEREAS, in spite of the efforts of Council to reduce and/or eliminate expenses relative to the operations of the Village, the revenues to fund necessary STREET AND HIGHWAY expenses are insufficient to cover the Village's needs.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF COVINGTON, COUNTY OF MIAMI, STATE OF OHIO:

SECTION I. That it is hereby declared to be the intention of this Council to seek additional sources of revenue to be able to pay street and highway expenses without having to levy additional taxes upon the residents of the Village of Covington, Ohio.

SECTION II. In accord with the intent of Council, and after substantial review and deliberation, Council determines it to be in the best interests of the Village of Covington to repeal and replace Section 100.013 of Ordinance 16-15, and modify said Ordinance as follows:

152.08 CREDIT FOR TAX PAID

- A) The current Section 100.013 of Ordinance 15-16 shall be repealed in its entirety, said section is attached as Exhibit A; and shall be replaced as follows:

100.013 ALLOCATION OF FUNDS

- A. For the costs and expenses of the collection of taxes levied by this ordinance and the cost of administrating and enforcing provisions hereof, such part of funds may be necessary.
- B. 25% to be designated for the streets, alleys, and added street maintenance equipment.
- C. The remaining funds shall be designated to the general fund.

SECTION III. This Ordinance is necessary for the preservation of the public peace, health, safety and welfare of the Village of Covington, Ohio and shall take effect at the earliest period allowable by law.

ADOPTED this 17th day of December, 2018.



Edward L. McCord, Mayor



Brenda Carroll, Clerk-Fiscal Officer



R. Scott Tobias, President of Council

ORDINANCE NO. 24-18

AN ORDINANCE TO MAKE TEMPORARY APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF COVINGTON, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2019

BE IT ORDAINED by the legislative authority of the Village of Covington, State of Ohio, three fourths of all members elected thereto concurring, that:

Section I: The temporary appropriations set forth in the attached Exhibit A. are approved as authorized expenditures for the Village of Covington during the 2019 calendar year.

Section II: This ordinance shall be effective immediately.


APPROVED December 17, 2018:



Edward L. McCord, Mayor



R. Scott Tobias, President of Council



Brenda Carroll, Clerk – Fiscal Officer

general Fire/EMS street state hwy capital water sewer trash total

2018 Year-end fund balance	\$ 254,970	\$ 1,038	\$ 78,693	\$ 39,307	\$ 17,731	\$ 454,884	\$ 268,633	\$ 10,466	\$ 1,125,722
January - April 2019 ESTIMATED INCOME	\$ 383,607	\$ 33,551	\$ 55,800	\$ 3,000	\$ 19,333	\$ 250,000	\$ 131,666	\$ 90,666	\$ 967,623
January - April 2019 ESTIMATED EXPENCE	\$ 409,866	\$ 32,000	\$ 134,000	\$ 3,000	\$ 37,000	\$ 312,000	\$ 360,000	\$ 101,000	\$ 1,388,866
2019 ESTIMATED ENDING FUND BALANCE	\$ 228,711	\$ 2,589	\$ 493	\$ 39,307	\$ 64	\$ 392,884	\$ 40,299	\$ 132	\$ 704,479