



KENT HEALTH DEPARTMENT

414 E. MAIN ST., P.O. BOX 5192, KENT, OHIO 44240 (330) 678-8109 FAX (330) 678-2082

To: Dave Ruller

From: Jeff Neistadt, Health Commissioner

Date: July 2, 2018

RE: T-21

Good morning, I am requesting City Council time to discuss the Tobacco 21 draft ordinance. We have surveyed Kent residents as well as had an open forum on Tobacco 21 legislation. The overwhelming majority of Kent and U.S residents support this policy initiative as 90% of all current smokers start smoking before the age of 20. This ordinance will not allow anyone under 21 years of age to buy cigarettes or vapor products and will help save lives of Kent residents.

Sincerely,

Jeff Neistadt, MS, RS/REHS
Health Commissioner



TOBACCO 21

Kent, OH

May 22, 2018



Tobacco 21 – Proposed Goals

Raise the legal age for tobacco to 21 in Kent.



Reduce tobacco use.



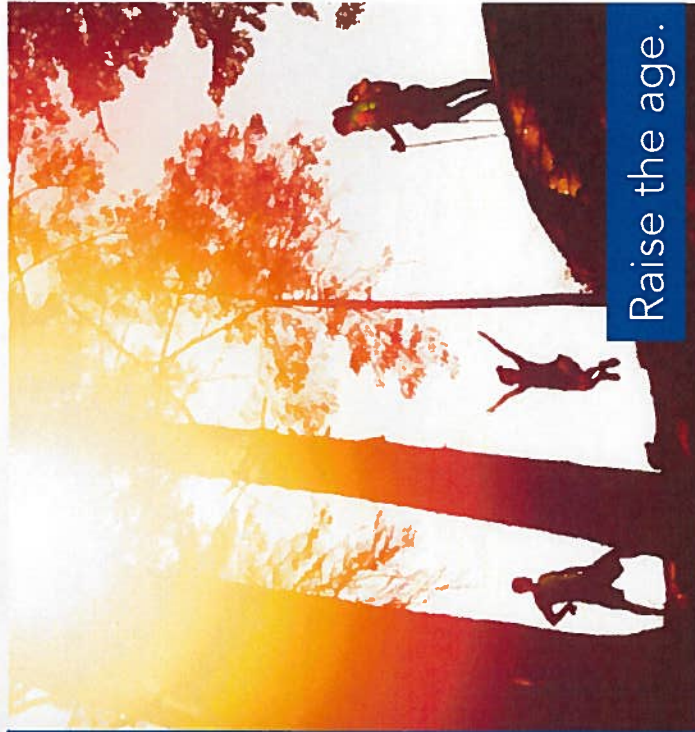
Save lives and improve health.



A tobacco sales age of 21 is a **sensible solution.**

It's already the law in 5
states & hundreds of
communities across the
U.S.

civcomweb.com



Raise the age.

Raise a tobacco-free generation.



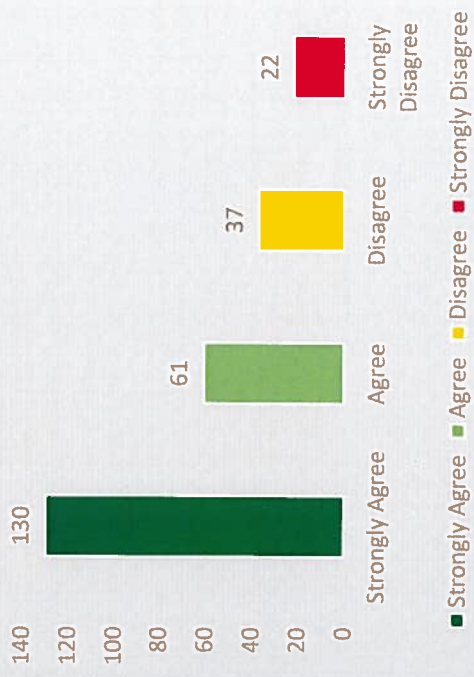
Nationwide Support is Growing

- 75% of adults nationwide favor raising the tobacco age to 21
- Many communities have already raised the legal age to 21
 - 5 States: Oregon, Maine, New Jersey, Hawaii, California
 - 10 Ohio cities: Cleveland, Columbus, Akron, Dublin
 - 290 U.S. cities: Chicago, New York, Washington DC, Boston, San Antonio
 - Over 80 million Americans live in areas covered by tobacco 21 laws

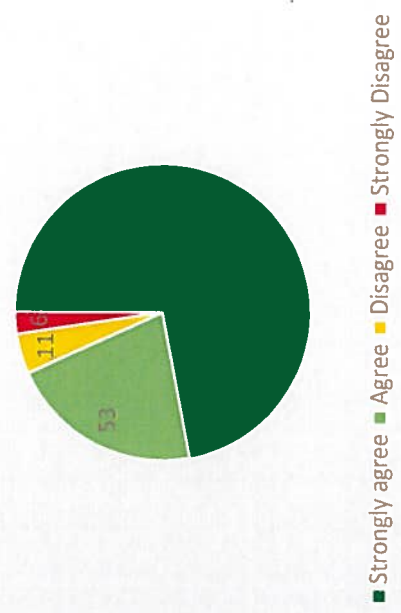


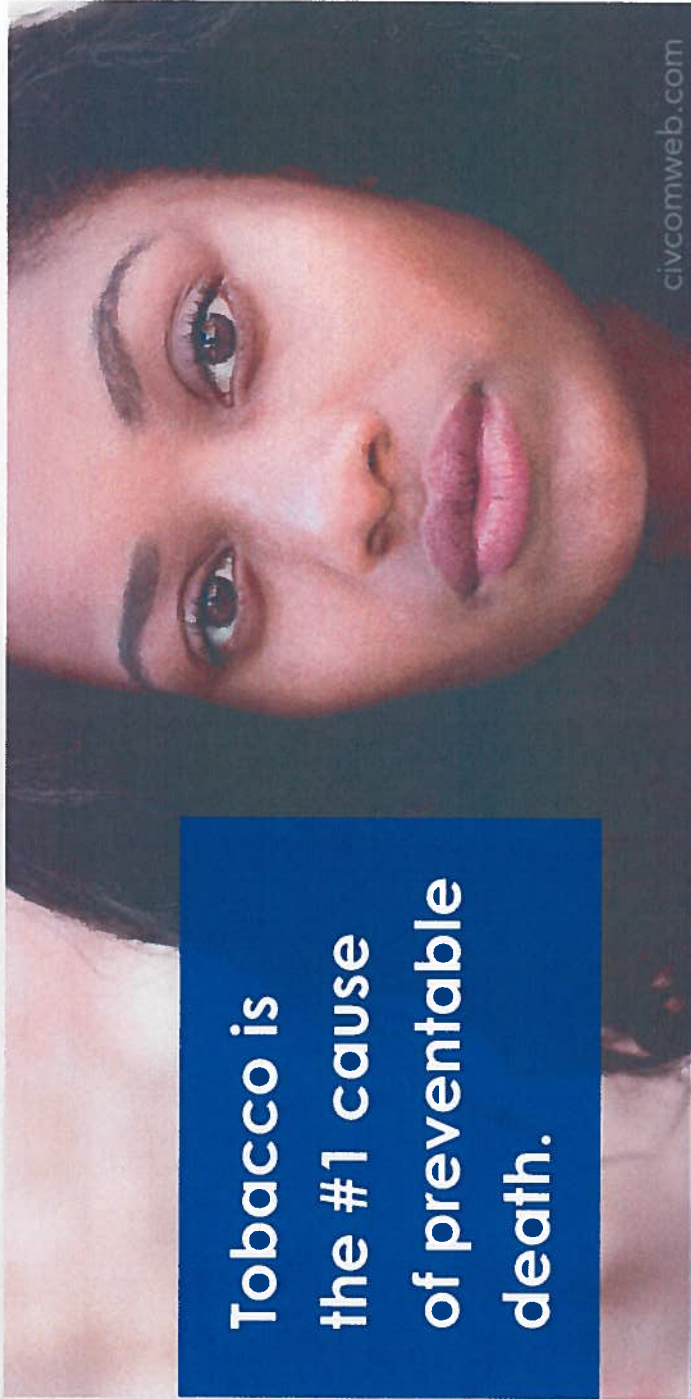
Kent Surveys Show Community Support

The minimum age to purchase tobacco should be raised to 21...



Tobacco companies should not be allowed to advertise towards youth. Do you...





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**Tobacco is
the #1 cause
of preventable
death.**

Raise the tobacco sales age to 21. Raise a tobacco-free generation.



Improve Health for Residents

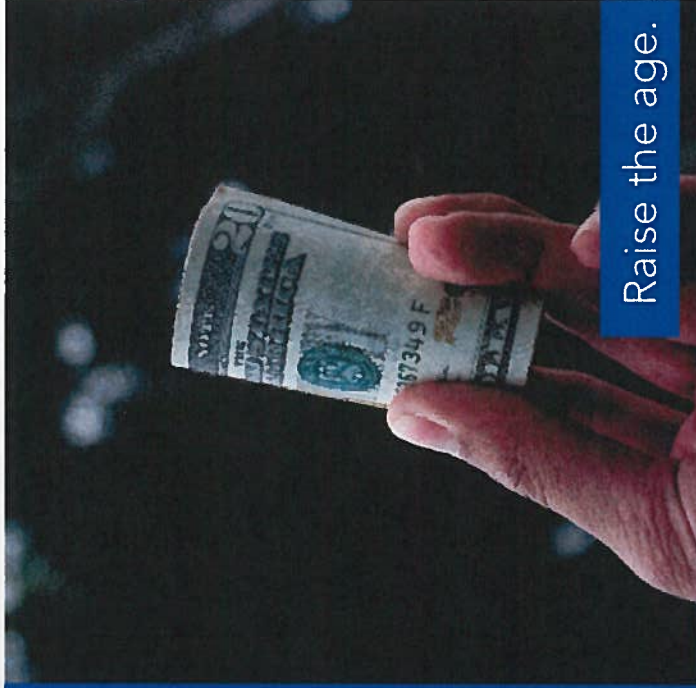
- Smoking provokes over 500,000 annual premature deaths nationwide
 - Raising age would save lives by preventing youth from ever taking up smoking
- Reducing tobacco use will decrease many disease rates:
 - Cancer, heart disease, asthma, etc.
- \$330 Billion – Annual cost to American economy from tobacco use
- Increasing the legal age for tobacco will result in:
 - 249,000 fewer premature deaths
 - Smoking related deaths will decrease by 10%
 - Prevent 4.2 million years of life lost to smoking in kids today



Raising the tobacco sales age **pays off.**

Making 21 the age of sale reduces deaths, disease, & medical costs.

Source: The Institute of Medicine



Raise the age.

Raise a tobacco-free generation.



Tobacco Use Statistics

- Nearly 90% of smokers started by age 20
- 99% of lifetime smokers started by age 25
- High school smoking rates
 - U.S.: 16%
 - OH: 15%
 - County: 9%
 - Average age to start smoking is 12.8

- Adult smoking rates
 - U.S.: 19%
 - OH: 23%
 - Kent: 14%



Less tobacco = healthy babies

Raising the tobacco sales age to 21 will reduce tobacco use during pregnancy.



Raise the age.

Raise a tobacco-free generation.

Source: The Institute of Medicine



Youth Tobacco Use

- Kids who use tobacco commonly get it from people aged 18-20
- Nicotine addiction is especially high in youth, due to developing brains
 - Studies show a distinct gap between physiological and neurobiological maturity
 - The brain is especially vulnerable to tobacco addiction until age 25
 - Frontal lobe (human judgement) is not fully wired until age 25
 - Youth addicted to nicotine are 7 times more likely to have a drug problem
- Delaying the age of initiation of nicotine significantly prevents lifetime of addiction
- “Raising the legal minimum age for cigarette purchaser to 21 could gut our key young adult market...” - Philip Morris report, January 21, 1986



Reduction in Youth Tobacco Use

- Raising legal age puts access outside the social circle of most high schoolers
- Raising legal age has been shown to reduce high school smoking by over 50%
- Needham, MA has shown great reduction in youth tobacco use since 2005
- Raising legal age for alcohol resulted in:
 - Reduced youth consumption
 - Decreased alcohol dependence
 - Reduction in drunk driving fatalities



E-Cigarettes

- 900% increase in the use of e-cigarettes by high school students from 2011-2015
 - In 2014, overall use of tobacco among youth increased
- Clever marketing by tobacco industry, puts young people at risk of nicotine addiction
 - Juul e-cigarettes are easily concealable; shaped like a flash drive
- S.F. plans to ban all flavored tobacco products
 - Certain flavors are enticing young people to try nicotine
- Current events linked to harmful effects of e-cigarettes:
 - Vape pen explosions (one event in Florida killed a man)
 - Wet Lung – Developed by an 18 year old in PA put her in the hospital



**People who
have not
used tobacco
by age 21 are
unlikely to
ever start.**



Raise the tobacco sales age to 21.

Raise a tobacco-free generation.

civcomweb.com



Military

- The U.S. Military is taking steps to ban all tobacco sales on military bases
- Easy access to cigarettes has led to a 33.6% smoking rate among active duty
- Lung cancer mortality rates are double among Veterans
- Soldiers who smoke are less combat ready and take longer to heal



Activities Restricted Until 21 Years Old

- Buy alcohol
- Casino gambling
- Rent a car
- Get a "license to carry" gun permit



**We all deserve a future
free from addiction.**



Raise the tobacco sales age to 21.

Raise a tobacco-free generation.

civcomweb.com



Tobacco 21 – Proposed Timeline

January 2018:
Conduct
community
tobacco surveys



March 2018: Gain
support from Kent
Board of Health



May 2018: Host a
community forum
for Tobacco 21



July 2019:
Effective date of
new ordinance



August 2018 –
June 2019:
Educate the public



July 2018: Make
formal proposal to
Kent City Council



Resources

- Tobacco21.org
- American Lung Association
- Institute of Medicine
- US Surgeon General
- CNN
- NPR
- Multiple Ohio Health Departments and Communities:
 - Ohio Department of Health
 - Cleveland Department of Public Health
 - Summit County Public Health
 - Columbus Public Health
 - City of Dublin, OH

AN ORDINANCE TO ENACT CHAPTER 527 OF THE KENT CODIFIED ORDINANCES, TITLED "ILLEGAL DISTRIBUTION OF CIGARETTES, OTHER TOBACCO PRODUCTS, ELECTRONIC CIGARETTES OR ALTERNATIVE NICOTINE PRODUCTS," AND DECLARING THIS TO BE AN EMERGENCY.

WHEREAS, every year tobacco products lead to the deaths of nearly one-half million Americans and drain more than \$268 billion in directly related healthcare and lost productivity costs; and

WHEREAS, nearly all adult smokers began smoking before the age of 18, while very few smokers start smoking after the age of 21, according to a 2015 white paper published by The Ohio State University College of Public Health; and

WHEREAS, studies have shown that many children under the age of 18 who smoke obtain their cigarettes from acquaintances who are 18-20; and

WHEREAS, to date, hundreds of communities across the United States, as well as the states of Hawaii and California, have passed legislation to raise the minimum age for tobacco sales to 21 years old; and

WHEREAS, several municipalities in the State of Ohio, including the City of Akron, have adopted ordinances increasing the age for tobacco sales to 21 years old; and

WHEREAS, raising the age for tobacco sales in the City of Kent would lessen the accessibility of tobacco to minors and further the City's interest in furthering the health, safety, and general welfare of the residents of the City of Kent;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF KENT, PORTAGE COUNTY, OHIO, AS FOLLOWS:

Section 1. That Chapter 527, titled "Illegal Distribution of Cigarettes, Other Tobacco Products, Electronic Cigarettes or Alternative Nicotine Products," in the General Offenses Code, is hereby enacted to read as follows:

§ 527.01 Definitions.

(a) As used in this Chapter:

(1) "Age verification" means a service provided by an independent third party (other than a manufacturer, producer, distributor, wholesaler, or retailer of cigarettes, other tobacco products, alternative nicotine products, or papers used to roll cigarettes) that compares information available from a commercially available database, or aggregate of databases, that regularly are used by government and businesses for the purpose

of age and identity verification to personal information provided during an internet sale or other remote method of sale to establish that the purchaser is twenty-one-years of age or older.

(2) "Alternative nicotine product" means, subject to subsection (a)(2)B of this section, an electronic cigarette or any other product or device that consists of or contains nicotine that can be ingested into the body by any means, including, but not limited to, chewing, smoking, absorbing, dissolving or inhaling.

B. "Alternative nicotine product" does not include any of the following:

1. Any cigarette or other tobacco product;
2. Any product that is a "drug" as that term is defined in 21 U.S.C. 321(g)(l);
3. Any product that is a "device" as that term is defined in 21 U.S.C. 321(h);
4. Any product that is a "combination product" as described in 21 U.S.C. 353(9).

(3) "Child" has the same meaning as in Ohio R.C. 2151.011.

(4) "Cigarette" includes clove cigarettes and hand-rolled cigarettes.

(5) "Distribute" means to furnish, give, or provide cigarettes, other tobacco products, alternative nicotine products, or papers used to roll cigarettes to the ultimate consumer of the cigarettes, other tobacco products, alternative nicotine products, or papers used to roll cigarettes.

(6) "Electronic cigarette" means, subject to subsection (a)(6)B of this section, any electronic product or device that produces a vapor that delivers nicotine or any other substance to the person inhaling from the device to simulate smoking and that is likely to be offered to or purchased by consumers as an electronic cigarette, electronic cigar, electronic cigarillo or electronic pipe.

B. "Electronic cigarette" does not include any item, product or device described in subsections (a)(2)B(1) to (4) of this section.

(7) "Person under twenty-one" means, for purposes of this section, a person who has reached the age of eighteen years but has not yet reached the age of twenty-one years.

(8) "Proof of age" means a driver's license, a commercial driver's license, a military identification card, a passport, or an identification card issued under Ohio R.C. 4507.50 to 4507.52 that shows that a person is eighteen years of age or older.

(9) "Tobacco product" means any product that is made from tobacco, including, but not limited to, a cigarette, a cigar, pipe tobacco, chewing tobacco or snuff.

(10) "Vending machine" has the same meaning as "coin machine" in Ohio R.C. 2913.01.

§ 527.02 Prohibitions

(a) No manufacturer, producer, distributor, wholesaler, or retailer of cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes, no agent, employee, or representative of a manufacturer, producer, distributor, wholesaler, or retailer of cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes, and no other person shall do any of the following:

(1) Give, sell or otherwise distribute cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes to any child;

(2) Give away, sell or distribute cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes in any place that does not have posted in a conspicuous place a sign stating that giving, selling or otherwise distributing cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes to a person under twenty-one years of age is prohibited by law:

(3) Knowingly furnish any false information regarding the name, age or other identification of any child or person under twenty-one with purpose to obtain cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes for that child or person under twenty-one:

(4) Manufacture, sell or distribute in this state any pack or other container of cigarettes containing fewer than twenty cigarettes or any package of roll-your-own tobacco containing less than six-tenths of one ounce of tobacco:

(5) Sell cigarettes, electronic cigarettes or alternative nicotine products in a smaller quantity than that placed in the pack or other container by the manufacturer;

(6) Give, sell or otherwise distribute electronic cigarettes, alternative nicotine products, papers used to roll cigarettes, or tobacco products other than cigarettes over the internet or through another remote method without age verification;

(7) Give, sell or otherwise distribute cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes to any person under twenty-one.

(b) No person shall sell or offer to sell cigarettes, other tobacco products, electronic cigarettes or alternative nicotine products by or from a vending machine, except in the following locations:

(1) An area within a factory, business office, or other place not open to the general public;

(2) An area to which children are not generally permitted access;

(3) Any other place not identified in subsection (b)(1) or (2) of this section, upon all

of the following conditions:

A. The vending machine is located within the immediate vicinity, plain view and control of the person who owns or operates the place, or an employee of that person, so that all cigarettes, other tobacco products, electronic cigarettes and alternative nicotine product purchases from the vending machine will be readily observed by the person who owns or operates the place or an employee of that person. For the purpose of this section, a vending machine located in any unmonitored area, including an unmonitored coatroom, restroom, hallway or outer-waiting area, shall not be considered located within the immediate vicinity, plain view and control of the person who owns or operates the place, or an employee of that person.

B. The vending machine is inaccessible to the public when the place is closed.

(c) The following are affirmative defenses to a charge under subsection (a)(1) and (a)(7) of this section:

(1) The child or person under twenty-one was accompanied by a parent, or spouse who is eighteen years of age or older, or is the legal guardian of the child.

(2) The person who gave, sold or distributed cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes to a child or to a person under twenty-one under division (a)(1) of this section is a parent, spouse who is eighteen years of age or older, or legal guardian of the child or person under twenty-one.

(d) It is not a violation of subsection (a)(1), (a)(2), or (a)(7) of this section for a person to give or otherwise distribute to a child or person under twenty-one cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products or papers used to roll cigarettes while the child or person under twenty-one is participating in a research protocol if all of the following apply:

(1) The parent, guardian or legal custodian of the child has consented in writing to the child participating in the research protocol, or the person under twenty-one has consented in writing on his or her own behalf;

(2) An institutional human subjects protection review board, or an equivalent entity, has approved the research protocol; and

(3) The child or person under twenty-one is participating in the research protocol at the facility or location specified in the research protocol.

(e) It is not a violation of (a)(7) of this section to give a person under twenty-one cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes if the transfer is done in the course of the person under twenty-one's employment and the person under twenty-one is not the end consumer of the cigarettes, other tobacco products, electronic cigarettes, alternative nicotine products, or papers used to roll cigarettes.

§ 527.03 Penalty

(a) Whoever violates the Chapter shall be subject to a Civil Penalty for illegal distribution of cigarettes, other tobacco products, electronic cigarettes or alternative nicotine products. Except as otherwise provided in this Section, illegal distribution of cigarettes, other tobacco products, electronic cigarettes or alternative nicotine products. Whoever violates this Chapter shall be subject to a fine for a first violation. A civil fine of Five Hundred Dollars (\$500.00) shall be issued for a second violation of this Chapter. A civil fine of One Thousand Dollars (\$1,000.00) will be issued for all subsequent violations.

(b) All fines collected by the Kent Health Department pursuant to this Chapter shall be utilized for effort to prevent smoking initiation by person under the age of 21 or for efforts to promote smoking cessation, including supports for those who will no longer be able to purchase cigarettes, other tobacco products, e-cigarettes or alternative nicotine products pursuant to this Chapter.

(c) Notwithstanding any other provision of this Title, authority to issue penalties under this Chapter shall rest with the City of Kent Health Department. Penalties shall only be issued under this Chapter following the adoption of regulations by the Kent Health Department relating to the enforcement of this Ordinance.

Section 2. That the provisions of this Ordinance are severable, and if any is found to be invalid for any reason by a court of competent jurisdiction then the remainder shall remain in full force and effect.

Section 3. The Council finds that all deliberations and actions of the public body relating to this Ordinance were taken in an open meeting in compliance with Section 121.22 of the Ohio Revised Code.

Section 4. That this Ordinance shall take effect at the earliest date provided by law.



CITY OF KENT, OHIO

DEPARTMENT OF ECONOMIC DEVELOPMENT

DATE: July 3, 2018
TO: Dave Ruller, City Manager
FROM: Tom Wilke, Economic Development Director
RE: Cycle Tour Proposal

The City was approached by Mike and Carol Stanek who are the owner/operators of the Cleveland Cycle Tours since 2013. They would like to expand their operations to the City of Kent using the attached version of a "Spider Bike" with passenger seating for six people.

The Ohio Revised Code (also attached) provides an exception to the open container law allowing passengers on a commercial quadricycle with at least five passenger seats to each carry and consume up to 36 ounces of beer or 18 ounces of wine while seated on the vehicle. The Staneks intend to allow this accommodation. The ORC does allow local governments to pass legislation prohibiting this exception to the open container rule. The Staneks have reviewed the City's thoroughfares and possible tour stops and with input from Chief Lee have developed the attached proposed route.

Council has three options to consider:

- Take no action and the Staneks will begin their tours when their equipment is ready.
- Direct administration to prepare a permit process that would delineate guidelines and minimums for considerations such as liability insurance, drivers' qualifications, etc.
- Direct administration to prepare an ordinance prohibiting the exception to the open container law for commercial quadricycles for consideration at a future council meeting.

I am respectfully requesting time at the July 11, 2018 Council Committee session to present the cycle tour concept, to introduce the Staneks to members of Council and to request Council's direction regarding this proposal.

Please let me know if you have any questions concerning the attached materials or if you need any additional information in order to include this item on the agenda.

Thank you.

cc: Bridget Susel, Community Development Director
Tara Grimm, Clerk of Council
Michelle Lee, Chief of Police
Hope Jones, Law Director

7 Person Spider Bike
4'H x 6'W x 8' L. (400 lbs.)



Ohio Revised Code 4301.62

(F)

(1) Except if an ordinance or resolution is enacted or adopted under division (F)(2) of this section, this section does not apply to a person who, pursuant to a prearranged contract, is a passenger riding on a commercial quadricycle when all of the following apply:

(a) The person is not occupying a seat in the front of the commercial quadricycle where the operator is steering or braking.

(b) The commercial quadricycle is being operated on a street, highway, or other public or private property open to the public for purposes of vehicular travel or parking.

(c) The person has in their possession on the commercial quadricycle an opened container of beer or wine.

(d) The person has in their possession on the commercial quadricycle not more than either thirty-six ounces of beer or eighteen ounces of wine.

(2) The legislative authority of a municipal corporation or township may enact an ordinance or adopt a resolution, as applicable, that prohibits a passenger riding on a commercial quadricycle from possessing an opened container of beer or wine.

(3) As used in this section, "commercial quadricycle" means a vehicle that has fully-operative pedals for propulsion entirely by human power and that meets all of the following requirements:

(a) It has four wheels and is operated in a manner similar to a bicycle.

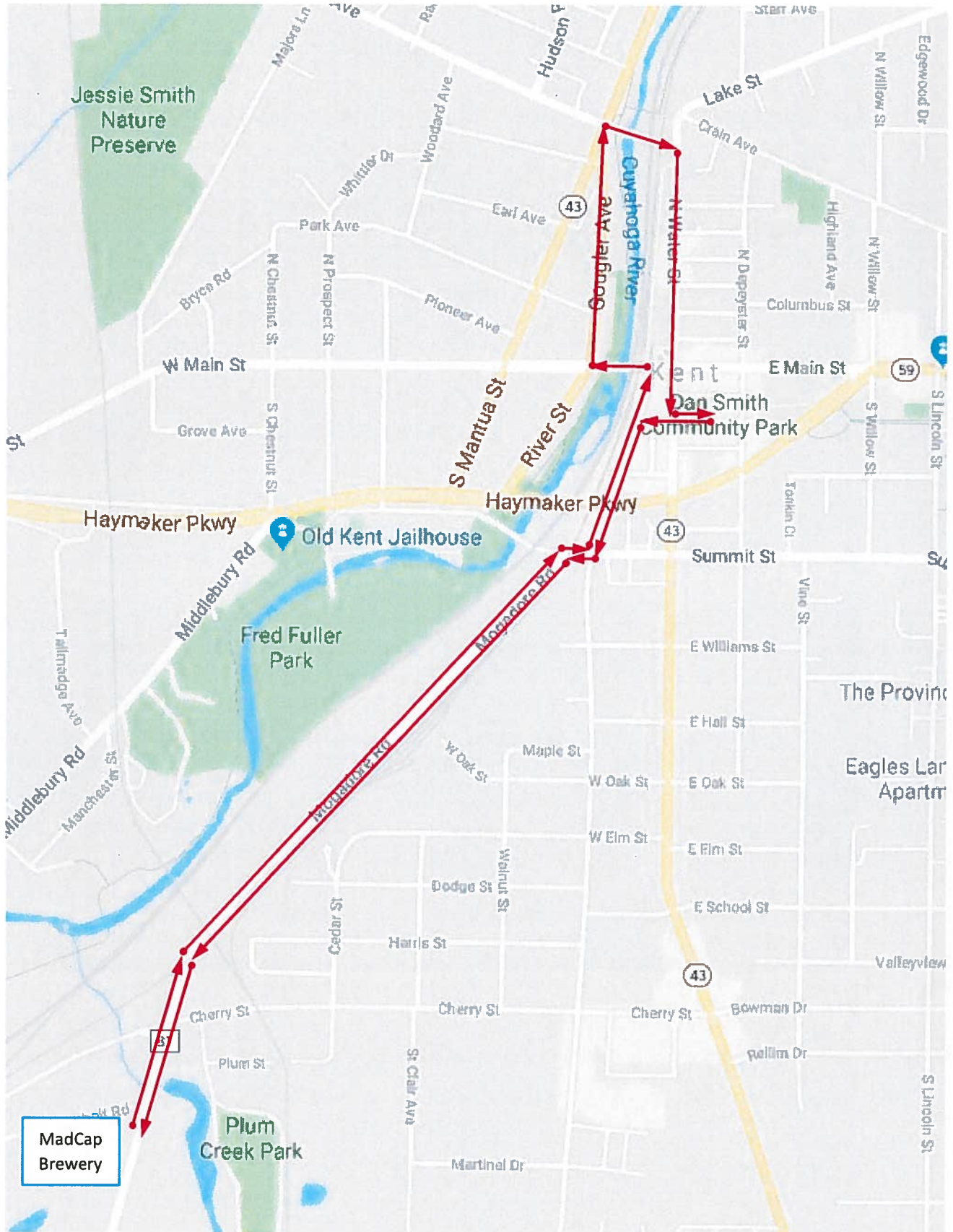
(b) It has at least five seats for passengers.

(c) It is designed to be powered by the pedaling of the operator and the passengers.

(d) It is used for commercial purposes.

(e) It is operated by the vehicle owner or an employee of the owner.

Proposed Cycle Tour Route



AN ORDINANCE AMENDING BCO CHAPTER 187 TITLED "INCOME TAX"; AND
DECLARING THIS TO BE AN URGENT MEASURE

WHEREAS, the Finance Director has recommended that BCO Chapter 187, titled "Income Tax" be amended to comply with Ohio Revised Code Chapter 718.

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Kent, County of Portage, and State of Ohio that:

Section 1: Based upon the recommendation of the Finance Director, Council hereby amends Chapter 187 of the Codified Ordinances, titled "Income Tax" as approved by the Law Director and attached hereto and incorporated herein as "Exhibit A". Notwithstanding the above, the passage of this Ordinance does not waive any rights of the City, including, but not limited to the City reserving its rights under its home rule powers to challenge House Bill 49 and the amendments to Chapter 718 of the Revised Code.

Section 2: Any other ordinances and resolutions or portions of ordinances and resolutions inconsistent herewith are hereby repealed.

Section 3: It is found and determined that all formal actions and deliberations of Council and its committees relating to the passage of this legislation that resulted in formal action were in meetings open to the public where required by Chapter 122 of the Ohio Revised Code.

Section 4: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety or the efficient operation of the City; such necessity existing for the reason that it is necessary to comply with the Ohio Revised Code in collecting municipal income taxes in a cost efficient and effective manner.

WHEREFORE, this Ordinance shall be in full force and effect from and after the earliest date permitted by law.

{Note: Added language shall appear in **bold and underline**; deleted language shall appear in ~~strikethrough~~.}

SECTION 187.03 IMPOSITION OF TAX.

The income tax levied by the City of Kent is hereby imposed for the period from January 1, 2014 through December 31, 2038, at the rate of two and one-quarter percent (2.25%) per annum, and beginning January 1, 2039 and thereafter, at the rate of two percent (2%) per annum and is levied on the Municipal Taxable Income of every person residing in and/or receiving income in the City of Kent.

Individuals.

(A) For residents of the City of Kent, Ohio, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 193.02(C)(16)).

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

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 187.02(C)(21). Exemptions which may apply are specified in Section 187.02(C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

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

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

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

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

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

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

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

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

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

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

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

Domicile.

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

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual

was not domiciled in the City of Kent, Ohio for all or part of the taxable year.

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

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

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

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

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

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

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

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

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

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

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

Businesses.

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

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

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

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

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City of Kent, Ohio to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 187.04(C);

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

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

(i) Separate accounting;

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

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

(iv) Modification of one or more of the factors.

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

denies the request in an assessment issued within the period prescribed by Section 187.12(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 187.12(A).

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

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

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

(i) The employer;

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

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

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

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

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

(a) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation ~~in which the sale originated. For the purposes of this division, a sale of property originates in the City of Kent, Ohio~~ only if, regardless of where title passes, the property meets ~~any~~ **either** of the following criteria:

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

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

~~(iii) The property is shipped from a place within the City of Kent, Ohio to purchasers outside the City of Kent, Ohio, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.~~

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

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

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

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

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

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

(b) An individual who is a resident of the City of Kent, Ohio shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City of Kent, Ohio. The individual may claim a credit for taxes the individual paid on such net profit to another

municipal corporation to the extent that such a credit is allowed under the City of Kent, Ohio's income tax ordinance.

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

(8) Left intentionally blank.

(9) Intentionally left blank.

SECTION 187.05 ANNUAL RETURN; FILING.

(A) An annual the City of Kent, Ohio income tax return shall be completed and filed by every individual taxpayer eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 187.04 of this Chapter/ordinance when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due the City of Kent, Ohio.

(2) Retirees having no Municipal Taxable Income for the City of Kent, Ohio income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the City of Kent, Ohio, at which time the retiree shall be required to comply with all applicable provisions of this ordinance/chapter.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by the City of Kent, Ohio, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) The City of Kent, Ohio shall permit spouses to file a joint return.

(F)(1) Each return required to be filed under this division shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return, and amended return, copies of the following documents: all of the

taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the City of Kent, Ohio to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G)(1)(a) Except as otherwise provided in this chapter/ordinance, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City of Kent, Ohio. No remittance is required if the net amount due is ten dollars or less.

(b) Except as otherwise provided in this chapter/ordinance, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day (15th) of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City of Kent, Ohio. No remittance is required if the net

amount due is ten dollars or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the City of Kent, Ohio's income tax return. The extended due date of the City of Kent, Ohio's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the City of Kent, Ohio's income tax return.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's the City of Kent, Ohio income tax return. If the request is received by the Tax Administrator on or before the date the City of Kent, Ohio income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the state tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of the City of Kent, Ohio's income tax return. The extended due date of the City of Kent, Ohio's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the City of Kent, Ohio, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H)(1) For taxable years beginning after 2015, the City of Kent, Ohio shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

(2) Any taxpayer not required to remit tax to the City of Kent, Ohio for a taxable year pursuant to division (H)(1) of this section shall file with the City of Kent, Ohio an annual net profit return under division (F)(3) of this section, **unless the provisions of division (H)(3) apply.**

(3)(a) A person may notify the Tax Administrator that the person does not expect to be a taxpayer subject to the City of Kent, Ohio income tax ordinance for a taxable year if both the following apply:

(i) The person was required to file a tax return with the City of Kent, Ohio for the immediately preceding taxable year because the person performed services at a worksite location (as defined in Section 4(C)(1)(g)) within the City of Kent, Ohio.

(ii) The person no longer provides services in the City of Kent, Ohio and does not expect to be subject to the City of Kent, Ohio income tax for the taxable year.

(b) The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within the City of Kent, Ohio. The affidavit shall also include the following statement: "The affiant has no plans to perform any services within the City of Kent, Ohio, make any sales in the City of Kent, Ohio, or otherwise become subject to the tax levied by the City of Kent, Ohio during the taxable year. If the affiant does become subject to the tax levied by the City of Kent, Ohio for the taxable year, the affiant agrees to be considered a taxpayer and to properly comply as a taxpayer with the City of Kent, Ohio income tax ordinance and rules and regulations." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (H)(3)(b) the Tax Administrator shall not require the person to file and tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change.

(d) Nothing in division (H)(3) of this section prohibits the Tax Administrator from performing an audit of the person.

~~(I) If a payment under this chapter is required to be made by electronic funds transfer, the payment is shall be considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment on the date of the timestamp assigned by the first electronic system receiving that payment. This division shall not apply to payments required to be made under division (B)(1)(a) of Section 4 or provisions for semi-monthly withholding.~~

(J) Taxes withheld for the City of Kent, Ohio by an employer, the agent of an employer, or other payer as described in Section 187.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the City of Kent, Ohio, unless the amounts withheld were

not remitted to the City of Kent, Ohio and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the City of Kent, Ohio to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the City of Kent, Ohio, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the City of Kent, Ohio or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter/ordinance and of the City of Kent, Ohio's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

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

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the armed forces.

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

(O)(1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate.

(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the City of Kent, Ohio before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)(1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by the City of Kent, Ohio in accordance with this chapter/ordinance. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

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

year.

Consolidated municipal income tax return.

(R) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in Section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (R)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the City of Kent, Ohio's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of

this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(4) When a taxpayer makes the election allowed under section 718.80 of the Revised Code, a valid election made by a taxpayer under division (S)(1) or (2) of this section is binding upon the tax commissioner for the remainder of the five-year period.

(5) When an election is made under section 718.80 of the Revised Code is terminated, a valid election made under section 718.86 of the Revised Code is binding upon the tax administrator for the remainder of the five-year period.

(T) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated the City of Kent, Ohio income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to the City of Kent, Ohio. A taxpayer that is required to file a consolidated the City of Kent, Ohio income tax return for a taxable year shall file a consolidated the City of Kent, Ohio income tax return for all subsequent taxable years, unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(U) A taxpayer shall prepare a consolidated the City of Kent, Ohio income tax return in the same manner as is required under the United States department of treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(V)(1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 187.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated the City of Kent, Ohio income tax return shall make any adjustment otherwise required under Section 187.02(C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated the City of Kent, Ohio income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 187.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the City of Kent, Ohio. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 187.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the City of Kent, Ohio. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than eighty percent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 5187.0, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the City of Kent, Ohio;

(b) The pass-through entity shall be subject to the City of Kent, Ohio income taxation as a separate taxpayer in accordance with this chapter/ordinance on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(W) Corporations filing a consolidated the City of Kent, Ohio income tax return shall make the computations required under divisions (R) through (Y) of Section 187.05 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit

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

(X) Each corporation filing a consolidated the City of Kent, Ohio income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City of Kent, Ohio in accordance with this chapter/ordinance on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(Y) Corporations and their affiliates that made an election or entered into an agreement with the City of Kent, Ohio before January 1, 2016, to file a consolidated or combined tax return with the City of Kent, Ohio may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

SECTION 187.27 ELECTION TO BE SUBJECT TO R.C. 718.80 TO 718.95

(A) The City of Kent, Ohio hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the Ohio Revised Code for tax years beginning on or after January 1, 2018.

(B) A taxpayer, as defined in division (C) of this section, may elect to be subject to Sections 718.80 to of the Revised Code in lieu of the provisions of this [Chapter/Ordinance].

(C) "Taxpayer" has the same meaning as in section 718.01 of the Revised Code, 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) In the event that sections 718.80 to 718.95 of the Ohio Revised Code are determined by a court of competent jurisdiction to be invalid, unconstitutional or otherwise unenforceable, this section shall be considered null and void and shall be automatically repealed until and unless further legislative action is taken by City Council.



CITY OF KENT, OHIO

DEPARTMENT OF PUBLIC SERVICE

MEMO

TO: Dave Ruller, City Manager
FROM: Melanie A. Baker, Service Director
DATE: 7/3/2018
SUBJECT: City property for auction.

Please find attached a list of items that are ready to be approved for auction and sale.

The majority of these items are surplus from the existing Police Station. There are a few extra items added from other departments at the end of the list.

These items will be auctioned from the Police Station by a live auctioneer. It is our hopes to use one of the following companies:

Edenburg Auctions (currently work with them with on line sales)
Young's Auction Service Company; OR
Kiko Auction Gallery

We hope to have the auction in late August or early September. This time should allow for good weather and hopefully a larger crowd for better pricing.

We are waiting on their contract requirements prior to choosing a company. We have heard from all 3 companies and they are all available the end of August or first part of September.

I would respectfully request approval of the sale of the attached items lsit.

PD AUCTION ITEMS

CHIEFS OFFICE

- 10 DESK
- 11 LEATHER CHAIR (2)
- 12 CREDENZA
- 13 STAND
- 14 BOOKSHELF
- 15 2 DRAWER LATERAL FILE
- 16 5 DRAWER FILE CABINET
- 17 TABLE
- 18 CHAIR

EXECUTIVE CONFERENCE ROOM

- 19 7 GREEN STRIPED CHAIRS
- 20 CONFERENCE TABLE
- 21 END TABLE
- 22 COMPUTER DESK
- 23 WARDROBE
- 24 4 ASSORTED PICTURES

EXECUTIVE CONFERENCE OFFICE

- 25 DESK
- 26 5 DRAWER FILE CABINET
- 27 5 DRAWER FILE CABINET
- 28 6 SHELF HANGING FILE CABINET
- 29 6 SHELF HANGING FILE CABINET
- 30 6 SHELF HANGING FILE CABINET
- 31 BOOK CASE
- 32 2 DRAWER FILE CABINET
- 33 4 FOLDING CHAIRS

SECOND FLOOR HALLWAY

- 34 GREEN DOUBLE SEAT W/TABLE
- 35 GREEN DOUBLE SEAT W/TABLE

SAFETY DIRECTOR OFFICE

- 36 DESK

ROOM #207

- 37 REFRIGERATOR

- 38 CABINET
- 39 ROUND TABLE
- 40 2 BLACK CHAIRS
- 41 WALL CLOCK
- 42 2 METAL SHELVES

ROOM #1

- 43 43 BROWN CHAIRS
- 44 16 BROWN 4' TABLES
- 45 CONFERENCE TABLE
- 46 COAT TREE
- 47 7 BROWN LEATHER CHAIRS
- 48 PUNCHING BAG
- 49 LEATHER DESK CHAIR
- 50 TAN LEATHER CHAIR
- 51 2 BLUE CHAIRS
- 52 CHALKBOARD
- 53 MULTIMEDIA 9TV, PROJECTOR, VCR,DVD, STANDS)
- 54 SMALL SPACE HEATER

ROOM #2

- 55 TABLE

ROOM #3

- 56 CONFERENCE TABLE
- 57 10 GRAY CHAIRS
- 58 RED CHAIR

PATTY'S AREA

- 59 DESK
- 60 TYPEWRITER
- 61 TABLE

ADMIN LIEUTENANT

- 62 5 DRAWER FILE CABINET
- 63 5 DRAWER FILE CABINET
- 64 2 DRAWER FILE CABINET
- 65 DESK
- 66 CREDENZA
- 67 (2) 6 SHELF BOOKCASES
- 68 DRY ERASE BOARD
- 69 2 BLACK CHAIRS

ROOM #4

70 GREEN CABINET
71 5 DRAWER FILE CABINET
72 5 DRAWER FILE CABINET
73 5 DRAWER FILE CABINET
74 5 DRAWER FILE CABINET
75 DESK
76 2 DRAWER FILE CABINET
77 LATERAL FILE CABINET
78 3 SHELF METAL BOOK CASE
79 2 BROWN CHAIRS
80 DESK CHAIR

ROOM #5

81 4 WORK STATIONS
82 4 BLACK DESK CHAIRS
83 METAL DESK
84 GRAY DESK CHAIR
85 METAL CABINET

ROOM #6

86 WOOD DESK
87 METAL DESK
88 METAL DESK
89 METAL DESK
90 5 DRAWER FILE CABINET
91 5 DRAWER FILE CABINET
92 5 DRAWER FILE CABINET
93 5 DRAWER FILE CABINET
94 5 DRAWER FILE CABINET
95 METAL 3 DRAWER SAFE
96 3 BLACK DESK CHAIRS
97 BLACK CHAIR
98 METAL 2 DOOR CABINET

ROLL CALL ROOM

99 6 GRAY TABLES
100 12 GRAY CHAIRS
101 5 BLACK LEATHER CHAIRS
102 4 MISC GRAY CHAIRS
103 PODIUM
104 SAMSUNG TV

105 SONY TV
106 5 DRAWER FILE CABINET
107 5 DRAWER FILE CABINET
108 5 DRAWER FILE CABINET
109 5 DRAWER FILE CABINET
110 5 DRAWER FILE CABINET
111 5 DRAWER FILE CABINET
112 5 DRAWER FILE CABINET
113 TV STAND
114 DRY ERASE BOARD
115 DRY ERASE BOARD

LOCKER ROOMS

116 METAL LOCKERS
117 METAL LOCKERS
118 METAL LOCKERS
119 2 PLASTIC CHAIRS
120 GRAY 5 DRAWER CABINETS

KITCHEN

121 CABINETS/APPLIANCES

ROOM #7

122 GRAY CHAIR
123 WOOD BOOK SHELF
124 BOOK SHELF
125 GRAY DESK CHAIR
126 DESK

ROOM #8

127 BLACK LEATHER CHAIR
128 BLUE CHAIR

Room #9

Jamie's office - locked

STAIRWELL

129 CHAIR LIFT

1ST FLOOR

130 BOILER

ROOM #10

131 WOOD TABLE
132 CONFERENCE TABLE
133 7 BLACK CHAIRS
134 BLACK LEATHER CHAIR
135 BLACK DESK CHAIR
136 DESK
137 WOOD BOOK SHELF
138 5 DRAWER FILE CABINET
139 5 DRAWER FILE CABINET
140 5 DRAWER FILE CABINET

ADDITIONAL ROOM OFF OF #10

MISC TOYS & BOOKS - NOT NUMBERED

141 TAPE BACK UP
142 VHS

ROOM #11

143 4 BLACK LEATHER CHAIRS
144 ROUND WOOD TABLE
145 WOOD BOOK CASE
146 WOOD TABLE
147 DESK
148 5 DRAWER FILE CABINET
149 WARDROBE

ROOM #13

150 8 BLACK LEATHER CHAIRS
151 CONFERENCE TABLE

ROOM #12

152 4 DRAWER FILE CABINET
153 4 DRAWER FILE CABINET
154 4 DRAWER FILE CABINET
155 4 DRAWER FILE CABINET
156 8 DRAWER FILE CABINET
157 4 DRAWER FILE CABINET
158 DESK W/CUBICLE
159 5 DRAWER FILE CABINET
160 DESK W/ CUBICLE
161 DESK W/ CUBICLE

162 4 DRAWER FILE CABINET
163 6 LEATHER CHAIRS
164 4 LEATHER DESK CHAIRS
165 BLACK DESK CHAIR
166 5 DRAWER FILE CABINET
167 4 DRAWER FILE CABINET
168 WHITE REFRIGERATOR
169 CUBICLE
170 5 DRAWER FILE CABINET
171 5 DRAWER FILE CABINET
172 5 DRAWER FILE CABINET
173 CUBICLE
174 WOOD BOOK SHELF
175 ROOM 12 SECURITY VIDEO RECORDER
176 TAPE RECORDER

ROOM #14 LOCKED

FOYER BY OLD FRONT DOOR

177 4 BLUE CHAIRS
178 END TABLE
179 3 MISC BLACK CHAIRS

OLD DISPATCH #15

180 3 DRAWER FILE CABINET
181 TYPEWRITER
182 SAFE
183 4 DRAWER FILE CABINET

WINDOW AREA

184 WORK STATION
185 WORK STATION
186 WORK STATION
187 LARGE WORK STATION
188 5 RECORD FILES ON WHEELS
189 WORK STATION
190 TAN CHAIR
191 BLACK STOOL
192 5 DRAWER FILE CABINET
193 8 DRAWER CARD FILES
194 8 DRAWER CARD FILES
195 8 DRAWER CARD FILES
196 8 DRAWER CARD FILES
197 8 DRAWER CARD FILES

198 18 DRAWER FILE
199 SMALL WHITE REFRIGERATOR

ROOM #16

200 GRAY 5 DRAWER CABINET

BASEMENT STORAGE

201 CONTENTS OF ROOM

DISPATCH

202 4 DISPATCH DESKS & CHAIRS

ROOM #17

203 DESK
204 2 CUBICLE SET
205 LONG GRAY TABLE
206 5 GRAY CHAIRS
207 9 MISC CHAIRS
208 FLOOR CLEANER

OUTSIDE

209 KATOLIGHT GENERATOR

Additional Misc.

Hotsy HC450 Pressure Washer
2000 Chevy 3500 Truck
1995 International Utility Vehicle
1996 Ford Sewer Cleaner
2005 Elgin Sweeper

ENGINEERING

Plotter



CITY OF KENT, OHIO

DEPARTMENT OF FINANCE

TO: Dave Ruller, City Manager
 FROM: David A. Coffee, Director of Budget and Finance
 DATE: June 26, 2018
 SUBJECT: Renewal and New Issue of City Debt and related Note Issuance Ordinances

I am respectfully requesting Finance Committee agenda time at the July 11, 2018 meeting to request authorization of separate ordinances related to City debt obligations as defined herein. Principal and Interest payments will be made for each obligation as scheduled in the 2018 budget. You will note that this is the first renewal of the Alley 5 and Other Streets BAN having a principal pay down. Following is a summary of the BANs that are scheduled to come due on August 23, 2018 along with the requested renewal principal amounts:

<u>Note Purpose</u>	<u>Current Principal</u>	<u>Principal Pay Down</u>	<u>2018 Renewal Principal</u>
2017 Main Fire Station BAN	- \$ 760,000	\$ 250,000	\$ 510,000
2017 Sanitary Sewer BAN	- \$ 375,000	\$ 60,000	\$ 315,000
2017 Alley 5 / Streets BAN	- \$ 1,150,000	\$ 80,000	\$ 1,070,000
2017 Safety Center BAN	- \$ 3,500,000	\$ 250,000	\$ 3,250,000

Following is a summary of the 2017 Various Purpose Refunding (of 1998 Bond) Notes that will also come due on August 23, 2018. You will note that these will be paid in full this year.

2017 Service Building Note	- \$ 140,000	\$ 140,000	\$ -0-
2017 Fairchild Ave. Note	- \$ 70,000	\$ 70,000	\$ -0-

We have evaluated current and projected bond and note market conditions in addition to the City's overall financial position and determined that it is in the City's best interest at this time to continue refunding the above debt in the form of Notes (BANs) rather than convert to Bonds. We anticipate the spread between renewal rates for the one year notes and bond rates would likely be in the vicinity of an additional 125 basis points or higher at this point in time. On a principal balance of \$5.145 million the interest differential equates to over \$64,000 in reduced annual debt expense to the City which we believe adequately mitigates the interest rate risk by not bonding at this time.

Thank you in advance for your support of this request and the actions being recommended.



CITY OF KENT, OHIO

DEPARTMENT OF FINANCE

To: Dave Ruller, City Manager
Tara Grimm, Clerk of Council

From: David A. Coffee, Director of Budget and Finance

Date: June 26, 2018

Re: Transmittal of Fiscal Officer's Certificates

A handwritten signature in blue ink that reads "David A. Coffee".

Please find attached four (4) separate Fiscal Officer's Certificates corresponding to the upcoming request for Renewal of Note Ordinances on the City's outstanding short term debt.

I am respectfully requesting the submission of these certificates for City Council's review prior to the upcoming July 11, 2018 City Council Finance Committee Meeting.

Thank you in advance for your support of this request and the action being sought. Should there be any questions regarding this matter I would certainly be happy to respond accordingly.

FISCAL OFFICER'S CERTIFICATE
(Safety Center)

To the Council of the City of Kent, Ohio:

As fiscal officer of the City of Kent, I certify in connection with your proposed issue of \$3,250,000 notes (the Notes), to be issued in anticipation of the issuance of bonds (the Bonds), for the purpose of paying costs of constructing a safety center (the "improvement").

1. The estimated life or period of usefulness of the improvement is at least five years.

2. The estimated maximum maturity of the Bonds, calculated in accordance with Section 133.20 of the Revised Code, is thirty years, being my estimate of the life or period of usefulness of that improvement. If notes in anticipation of the Bonds are outstanding later than the last day of December of the fifth year following the year of issuance of the original issue of notes (2017), the period in excess of those five years shall be deducted from that maximum maturity of the Bonds.

3. The maximum maturity of the Notes is August 23, 2037, which is two hundred forty months after the date of issuance of the original notes issued for the improvement.

Dated: July 18, 2018



Director of Budget and Finance
City of Kent, Ohio

**SUPPLEMENTAL FISCAL OFFICER'S CERTIFICATE
(Alley 5 and Other Streets)**

To the Council of the City of Kent, Ohio:


As fiscal officer of the City of Kent, and supplementing the prior fiscal officer's certificate dated July 19, 2017 and other prior fiscal officer's certificates in connection with the improvements, I certify in connection with your proposed issue of \$1,070,000 notes (the Notes), to be issued in anticipation of the issuance of bonds (the Bonds), for the purpose of paying a portion of the costs of reconstructing Alley 5, Erie Street, and Depeyster Street and otherwise improving nearby streets, including by relocation of public utilities, landscaping, and installing parking payment devices, street signage and site improvements (the "improvement").

1. The estimated life or period of usefulness of the improvement is at least five years.

2. The estimated maximum maturity of the Bonds, calculated in accordance with Section 133.20 of the Revised Code, is 18 years, less the two years in which notes in anticipation of the Bonds will have been outstanding later than the last day of December of the fifth year following the year of issuance of the original issue of notes (2012).

3. The maximum maturity of the Notes is May 16, 2032, which is two hundred forty months after the date of issuance of the original notes issued for the improvement.

Dated: July 18, 2018



Director of Budget and Finance
City of Kent, Ohio


**FISCAL OFFICER'S CERTIFICATE
(Fire Station)**

To the Council of the City of Kent, Ohio:

As fiscal officer of the City of Kent, I certify in connection with your proposed issue of \$510,000 notes (the Notes), to be issued in anticipation of the issuance of bonds (the Bonds), for the purpose of paying costs of renovating and expanding the City's main fire station, including acquisition of necessary real estate (the "improvement").

1. The estimated life or period of usefulness of the improvement is at least five years.
2. The estimated maximum maturity of the Bonds, calculated in accordance with Section 133.20 of the Revised Code, is thirty years, being my estimate of the life or period of usefulness of that improvement, less the fourteen years in which notes in anticipation of the Bonds will have been outstanding later than the last day of December of the fifth year following the year of issuance of the original issue of notes (2000).
3. The maximum maturity of the Notes is December 21, 2020, which is two hundred forty months after the date of issuance of the original notes issued for the improvements.

Dated: July 18, 2018



Director of Budget and Finance
City of Kent, Ohio

**FISCAL OFFICER'S CERTIFICATE
(Sanitary Sewer Trunk Lines)**

To the Council of the City of Kent, Ohio:


As fiscal officer of the City of Kent, I certify in connection with your proposed issue of \$315,000 notes (the Notes), to be issued in anticipation of the issuance of bonds (the Bonds), for the purpose of replacing, upgrading and extending sanitary sewer trunk lines (the "improvement").

1. The estimated life or period of usefulness of the improvement is at least five years.

2. The estimated maximum maturity of the Bonds, calculated in accordance with Section 133.20 of the Revised Code, is forty years, less the ten years in which notes in anticipation of the Bonds will have been outstanding later than the last day of December of the fifth year following the year of issuance of the original issue of notes (2004).

3. The maximum maturity of the Notes is October 21, 2024, which is two hundred forty months after the date of issuance of the original notes issued for the improvement.

Dated: July 18, 2018



Director of Budget and Finance
City of Kent, Ohio



KENT FIRE DEPARTMENT MONTHLY INCIDENT REPORT MAY 2018

FIRE INCIDENT RESPONSE INFORMATION

Summary of Fire Incident Alarms

City of Kent	
Kent State University	
Franklin Township	
Sugar Bush Knolls	
Mutual Aid Given	
Total Fire Incident Alarms	

CURRENT PERIOD			YEAR TO DATE		
2018	2017	2016	2018	2017	2016
71	46	48	227	213	245
10	8	3	62	39	25
16	18	16	74	81	57
1	0	0	3	0	0
2	3	2	11	10	9
100	75	69	377	343	336

Summary of Mutual Aid Received by Location

City of Kent	
Kent State University	
Franklin Township	
Sugar Bush Knolls	
Total Mutual Aid	

CURRENT PERIOD			YEAR TO DATE		
2018	2017	2016	2018	2017	2016
1	0	0	4	5	1
0	0	0	1	0	0
0	0	0	1	0	1
0	0	0	0	0	0
1	0	0	6	5	2

EMERGENCY MEDICAL SERVICE RESPONSE INFORMATION

Summary of Emergency Medical Service Responses

City of Kent	
Kent State University	
Franklin Township	
Sugar Bush Knolls	
Mutual Aid Given	
Total Emergency Medical Service Responses	

CURRENT PERIOD			YEAR TO DATE		
2018	2017	2016	2018	2017	2016
214	222	193	1054	1050	912
22	10	13	143	115	156
50	46	35	231	234	184
1	0	1	4	1	4
5	4	1	19	16	9
292	282	243	1451	1416	1265

Summary of Mutual Aid Received by Location

City of Kent	
Kent State University	
Franklin Township	
Sugar Bush Knolls	
Total Mutual Aid	

CURRENT PERIOD			YEAR TO DATE		
2018	2017	2016	2018	2017	2016
2	1	1	9	5	6
1	0	0	1	1	1
0	0	0	1	1	5
0	0	0	0	0	0
3	1	1	11	7	12

TOTAL FIRE AND EMERGENCY MEDICAL SERVICE RESPONSE INCIDENTS

2018	2017	2016	2018	2017	2016
392	357	312	1828	1759	1601

TOTAL ALL RESPONSES, INCLUDING MUTUAL AID

2018	2017	2016	2018	2017	2016
396	358	313	1845	1771	1615

**City of Kent
Income Tax Division**

May 31, 2018

Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)

Monthly Receipts

Total receipts for the month of May, 2018	\$1,229,804
Total receipts for the month of May, 2017	\$1,233,090
Total receipts for the month of May, 2016	\$1,226,790

Year-to-date Receipts and Percent of Total Annual Receipts Collected

	<u>Year-to-date Actual</u>	<u>Percent of Annual</u>
Total receipts January 1 through May 31, 2018	\$6,153,892	42.21%
Total receipts January 1 through May 31, 2017	\$6,229,263	42.41%
Total receipts January 1 through May 31, 2016	\$6,077,048	43.00%

Year-to-date Receipts Through May 31, 2018 - Budget vs. Actual

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Revised Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2018	\$ 14,577,960	\$ 14,577,960	\$ 6,153,892	42.21%	57.79%

Comparisons of Total Annual Receipts for Previous Nine Years

<u>Year</u>	<u>Total Receipts</u>	<u>Change From Prior Year</u>
2008	\$ 10,712,803	1.63%
2009	\$ 10,482,215	-2.15%
2010	\$ 10,453,032	-0.28%
2011	\$ 10,711,766	2.48%
2012	\$ 12,063,299	12.62%
2013	\$ 12,397,812	2.77%
2014	\$ 13,099,836	5.66%
2015	\$ 14,592,491	11.39%
2016	\$ 14,133,033	-3.15%
2017	\$ 14,687,372	3.92%

Submitted by David A. Coffey, Director of Budget and Finance

2018 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended May 31, 2018

Monthly Receipts				Comparisons	
Month	2016	2017	2018	Amount	Percent Change
January	\$ 1,154,690	\$ 1,228,846	\$ 1,153,204	\$ (75,641)	-6.16%
February	1,099,532	1,072,047	\$ 1,062,513	(9,534)	-0.89%
March	1,182,357	1,133,943	\$ 1,051,604	(82,340)	-7.26%
April	1,413,680	1,561,337	\$ 1,656,767	95,430	6.11%
May	1,226,790	1,233,090	\$ 1,229,804	(3,286)	-0.27%
June	1,239,820	1,291,517			
July	1,070,843	1,161,945			
August	1,219,361	1,116,420			
September	1,109,848	1,175,347			
October	1,226,785	1,215,670			
November	1,020,285	1,162,952			
December	1,169,043	1,334,259			
Totals	\$ 14,133,033	\$ 14,687,372	\$ 6,153,892		

Year-to-Date Receipts				Comparisons	
Month	2016	2017	2018	Amount	Percent Change
January	\$ 1,154,690	\$ 1,228,846	\$ 1,153,204	\$ (75,641)	-6.16%
February	2,254,221	2,300,893	2,215,718	(85,175)	-3.70%
March	3,436,578	3,434,836	3,267,321	(167,515)	-4.88%
April	4,850,258	4,996,173	4,924,088	(72,085)	-1.44%
May	6,077,048	6,229,263	6,153,892	(75,371)	-1.21%
June	7,316,868	7,520,780			
July	8,387,712	8,682,725			
August	9,607,073	9,799,145			
September	10,716,920	10,974,491			
October	11,943,705	12,190,161			
November	12,963,990	13,353,113			
December	14,133,033	14,687,372			
Totals	\$ 14,133,033	\$ 14,687,372			

2018 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended May 31, 2018

Monthly Receipts				Comparisons	
Month	2016	2017	2018	Amount	Percent Change
January	\$ 421,390	\$ 436,131	\$ 441,024	\$ 4,893	1.12%
February	385,108	398,208	\$ 408,429	10,222	2.57%
March	442,123	441,069	\$ 439,804	(1,265)	-0.29%
April	422,702	474,495	\$ 475,808	1,313	0.28%
May	459,795	428,818	\$ 434,264	5,446	1.27%
June	410,589	425,646			
July	0	403,532			
August	808,425	417,678			
September	350,859	356,602			
October	469,297	471,742			
November	447,327	445,247			
December	438,817	445,693			
Totals	\$ 5,056,433	\$ 5,144,861	\$ 2,199,330		

Year-to-Date Receipts				Comparisons	
Month	2016	2017	2018	Amount	Percent Change
January	\$ 421,390	\$ 436,131	\$ 441,024	\$ 4,893	1.12%
February	806,499	834,338	849,453	15,115	1.81%
March	1,248,622	1,275,407	1,289,257	13,850	1.09%
April	1,671,324	1,749,902	1,765,066	15,163	0.87%
May	2,131,119	2,178,721	2,199,330	20,610	0.95%
June	2,541,708	2,604,367			
July	2,541,708	3,007,898			
August	3,350,133	3,425,576			
September	3,700,992	3,782,178			
October	4,170,289	4,253,920			
November	4,617,616	4,699,167			
December	5,056,433	5,144,861			
Totals	\$ 5,056,433	\$ 5,144,861			

2018 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Nine Years

Year	Total Receipts	Percent Change
2008	\$ 3,919,539	5.71%
2009	\$ 4,090,788	4.37%
2010	\$ 4,267,465	4.32%
2011	\$ 4,246,372	-0.49%
2012	\$ 4,436,666	4.48%
2013	\$ 4,603,095	3.75%
2014	\$ 4,778,094	3.80%
2015	\$ 4,916,874	2.90%
2016	\$ 5,056,433	2.84%
2017	\$ 5,144,861	1.75%

2018 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended May 31, 2018

Monthly Receipts				Comparisons	
Month	2016	2017	2018	Amount	Percent Change
January	\$ 144,319	\$ 153,588	\$ 144,134	\$ (9,454)	-6.16%
February	137,426	133,991	\$ 132,799	\$ (1,192)	-0.89%
March	147,779	141,727	\$ 131,436	\$ (10,291)	-7.26%
April	176,690	195,145	\$ 207,073	\$ 11,927	6.11%
May	153,332	154,119	\$ 153,708	\$ (411)	-0.27%
June	154,960	161,421			
July	133,840	145,227			
August	152,403	139,537			
September	138,715	146,902			
October	153,331	151,942			
November	127,521	145,353			
December	146,114	166,764			
Totals	\$ 1,766,430	\$ 1,835,715	\$ 769,150		

Year-to-Date Receipts				Comparisons	
Month	2016	2017	2018	Amount	Percent Change
January	\$ 144,319	\$ 153,588	\$ 144,134	\$ (9,454)	-6.16%
February	\$ 281,745	\$ 287,579	276,934	\$ (10,646)	-3.70%
March	\$ 429,524	\$ 429,306	408,369	\$ (20,937)	-4.88%
April	\$ 606,214	\$ 624,451	615,442	\$ (9,010)	-1.44%
May	\$ 759,546	\$ 778,570	769,150	\$ (9,420)	-1.21%
June	\$ 914,506	\$ 939,992			
July	\$ 1,048,346	\$ 1,085,218			
August	\$ 1,200,749	\$ 1,224,755			
September	\$ 1,339,464	\$ 1,371,657			
October	\$ 1,492,795	\$ 1,523,599			
November	\$ 1,620,316	\$ 1,668,951			
December	\$ 1,766,430	\$ 1,835,715			
Totals	\$ 1,766,430	\$ 1,835,715			

2018 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended May 31, 2018

Monthly Receipts				Comparisons	
Month	2016	2017	2018	Amount	Percent Change
January	\$ 1,299,009	\$ 1,382,434	\$ 1,297,339	\$ (85,096)	-6.16%
February	\$ 1,236,958	\$ 1,206,038	1,195,312	(10,725)	-0.89%
March	\$ 1,330,136	\$ 1,275,670	1,183,039	(92,631)	-7.26%
April	\$ 1,590,370	\$ 1,756,482	1,863,839	107,357	6.11%
May	\$ 1,380,122	\$ 1,387,209	1,383,512	(3,697)	-0.27%
June	\$ 1,394,780	\$ 1,452,938			
July	\$ 1,204,684	\$ 1,307,171			
August	\$ 1,371,764	\$ 1,255,957			
September	\$ 1,248,563	\$ 1,322,249			
October	\$ 1,380,115	\$ 1,367,611			
November	\$ 1,147,806	\$ 1,308,304			
December	\$ 1,315,157	\$ 1,501,023			
Totals	\$ 15,899,464	\$ 16,523,087	\$ 6,923,042		

Year-to-Date Receipts				Comparisons	
Month	2016	2017	2018	Amount	Percent Change
January	\$ 1,299,009	\$ 1,382,434	\$ 1,297,339	\$ (85,096)	-6.16%
February	2,535,966	2,588,472	2,492,651	(95,821)	-3.70%
March	3,866,102	3,864,142	3,675,690	(188,452)	-4.88%
April	5,456,472	5,620,624	5,539,530	(81,095)	-1.44%
May	6,836,594	7,007,833	6,923,042	(84,791)	-1.21%
June	8,231,374	8,460,772			
July	9,436,058	9,767,943			
August	10,807,822	11,023,900			
September	12,056,385	12,346,149			
October	13,436,500	13,713,760			
November	14,584,306	15,022,064			
December	15,899,464	16,523,087			
Totals	\$ 15,899,464	\$ 16,523,087			



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT Building Services Division

To: Dave Ruller
City Manager

From: Bridget Susel
Community Development Director *B.S.*

Date: June 26, 2018

RE: Monthly Permit and Zoning Complaint Report – May 2018

Attached are the monthly reports per council's request. If you have questions or require further information, please let us know.

Permit Revenue Report

Payment Date Range 05/01/18 - 05/30/18

Summary Listing

Fee Code	Fee Type	Billing Transactions	Adjustment Transactions	Amount Billed	Adjustments	Net Billed
Permit Type ARB-ARCHITECTURAL REVIEW BOARD						
ARB SIGN REVIEW - SIGN REVIEW FOR ARCHITECTURAL REV BOARD		1	0	50.00	.00	50.00
Permit Type ARB-ARCHITECTURAL REVIEW BOARD Totals						
		1	0	\$50.00	\$0.00	\$50.00
Permit Type BZA-BOARD OF ZONING APPEALS						
BZA - BOARD OF BUILDING APPEALS		3	0	150.00	.00	150.00
Permit Type BZA-BOARD OF ZONING APPEALS Totals						
		3	0	\$150.00	\$0.00	\$150.00
Permit Type DEMOLITION-DEMOLITION						
3% BBS - 3% BBS		2	1	24.00	(12.00)	12.00
COM-DEMO/MOVE - Commercial Demolition/Moving		2	1	800.00	(400.00)	400.00
DEMO BOND - DEMOLITION BOND		1	0	14,138.33	.00	14,138.33
EXCAVATION - EXCAVATION		2	1	40.00	(20.00)	20.00
Permit Type DEMOLITION-DEMOLITION Totals						
		7	3	\$15,002.33	(\$432.00)	\$14,570.33
Permit Type ELECTRICAL COMM-ELECTRICAL COMMERCIAL						
3% BBS - 3% BBS		7	0	38.18	.00	38.18
COM-ELEC NEW - Commercial Electric New		1	0	398.35	.00	398.35
COM-ELEC REPAIR - Commercial Electric Repair/Remodel		2	0	224.35	.00	224.35
COM-ELEC SERVICE - Commercial Electric Service Replacement		1	0	250.00	.00	250.00
CRES-ELECT RPAIR - Commercial Residential Electric Repair/Remodel		3	0	400.00	.00	400.00
Permit Type ELECTRICAL COMM-ELECTRICAL COMMERCIAL Totals						
		14	0	\$1,310.88	\$0.00	\$1,310.88
Permit Type ELECTRICAL RES-ELECTRICAL RESIDENTIAL						
1% BBS - 1% BBS		4	0	2.65	.00	2.65
RES-ELEC NEW - Residential Electric New		1	0	100.00	.00	100.00
RES-ELEC OWN SRV - Residential Electric Owner Occupied Service		3	0	140.00	.00	140.00
RES-ELEC TEMP - Residential Electric Temporary Service		1	0	25.00	.00	25.00
Permit Type ELECTRICAL RES-ELECTRICAL RESIDENTIAL Totals						
		9	0	\$267.65	\$0.00	\$267.65
Permit Type ENGINEERING COM-ENGINEERING COMMERCIAL						
EXCAVATION - EXCAVATION		1	0	20.00	.00	20.00
WATER FEE - WATER FEE		1	0	25.00	.00	25.00
Permit Type ENGINEERING COM-ENGINEERING COMMERCIAL Totals						
		2	0	\$45.00	\$0.00	\$45.00
Permit Type ENGINEERING RES-ENGINEERING RESIDENTIAL						
EXCAVATION - EXCAVATION		5	0	100.00	.00	100.00
SEWER RES - SEWER RESIDENTIAL		1	0	25.00	.00	25.00
STORM RES PERMIT - STORM SEWER RESIDENTIAL PERMIT		1	0	25.00	.00	25.00
WATER FEE - WATER FEE		1	0	25.00	.00	25.00
WATER MISC PARTS - WATER MISC PARTS		1	0	34.00	.00	34.00
Permit Type ENGINEERING RES-ENGINEERING RESIDENTIAL Totals						
		9	0	\$209.00	\$0.00	\$209.00
Permit Type EXISTING COMM-EXISTING COMMERCIAL						
3% BBS - 3% BBS		1	0	1.50	.00	1.50

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Permit Type EXISTING COMM-EXISTING COMMERCIAL						
COM-BUILD REPAIR - Commercial Building Repair/Remodel		1	0	50.10	.00	50.10
PLAN REVIEW <=3 - Plan Review for 3 or Less Reviews		3	0	206.25	.00	206.25
PLAN REVIEW 4+ - Plan Review for 4 or More Reviews		1	0	375.00	.00	375.00
Permit Type EXISTING COMM-EXISTING COMMERCIAL Totals						
		6	0	\$632.85	\$0.00	\$632.85
Permit Type EXISTING RES-EXISTING RESIDENTIAL						
1% BBS - 1% BBS		3	0	1.70	.00	1.70
RES-BUILD ADD 1 - Residential Building Addition- Single Family		1	0	70.00	.00	70.00
RES-BUILD REPAIR - Residential Building Remodel/Repair		2	0	100.00	.00	100.00
Permit Type EXISTING RES-EXISTING RESIDENTIAL Totals						
		6	0	\$171.70	\$0.00	\$171.70
Permit Type FIRE ALARM-FIRE ALARM						
3% BBS - 3% BBS		2	0	48.43	.00	48.43
COM-SUPR SYS RPR - Commercial Suppression Systems Repair/Remodel		2	0	1,614.25	.00	1,614.25
PLAN REVIEW <=3 - Plan Review for 3 or Less Reviews		4	0	543.75	.00	543.75
Permit Type FIRE ALARM-FIRE ALARM Totals						
		8	0	\$2,206.43	\$0.00	\$2,206.43
Permit Type HVAC COMM-HVAC COMMERCIAL						
3% BBS - 3% BBS		7	0	366.57	.00	366.57
COM-HVAC NEW - Commercial HVAC New		2	0	11,776.05	.00	11,776.05
COM-HVAC REPAIR - Commercial HVAC Repair/Remodel		1	0	143.15	.00	143.15
COM-HVAC REPLACE - Commercial HVAC Replacement		4	0	300.00	.00	300.00
Permit Type HVAC COMM-HVAC COMMERCIAL Totals						
		14	0	\$12,585.77	\$0.00	\$12,585.77
Permit Type HVAC RES-HVAC RESIDENTIAL						
1% BBS - 1% BBS		18	1	7.90	(.35)	7.55
RES-HVAC NEW - Residential HVAC New		1	0	100.00	.00	100.00
RES-HVAC OWN RPL - Residential HVAC Owner Occupied Replacement		14	1	490.00	(35.00)	455.00
RES-HVAC REPAIR - Residential HVAC Repair/Remodel		3	0	200.00	.00	200.00
Permit Type HVAC RES-HVAC RESIDENTIAL Totals						
		36	2	\$797.90	(\$35.35)	\$762.55
Permit Type NEW COMM-NEW COMMERCIAL						
PLAN REVIEW 4+ - Plan Review for 4 or More Reviews		1	0	250.00	.00	250.00
Permit Type NEW COMM-NEW COMMERCIAL Totals						
		1	0	\$250.00	\$0.00	\$250.00
Permit Type PC-PLANNING COMMISSION						
FIRE-REVIEW INSP - FIRE DEPT REVIEW & INSPECTION		1	0	100.00	.00	100.00
PC - PLANNING COMMISSION		1	0	100.00	.00	100.00
Permit Type PC-PLANNING COMMISSION Totals						
		2	0	\$200.00	\$0.00	\$200.00
Permit Type PLUMB COMM-PLUMBING COMMERCIAL						
3% BBS - 3% BBS		4	0	347.40	.00	347.40
COM-PLUMB NEW - Commercial Plumbing New		1	0	197.80	.00	197.80
COM-PLUMB REPAIR - Commercial Plumbing Repair/Remodel		1	0	143.15	.00	143.15
COM-PLUMB REPLAC - Commercial Plumbing Replacement		1	0	50.00	.00	50.00

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Permit Type PLUMB COMM-PLUMBING COMMERCIAL						
CRES-PLUMB NEW - Commercial Residential Plumbing New		1	0	150.00	.00	150.00
CRES-PLUMB SQ FT - Commercial Residential Plumbing Square Footage		1	0	11,039.45	.00	11,039.45
Permit Type PLUMB COMM-PLUMBING COMMERCIAL Totals						
		9	0	\$11,927.80	\$0.00	\$11,927.80
Permit Type PLUMB RES-PLUMBING RESIDENTIAL						
1% BBS - 1% BBS		8	0	4.10	.00	4.10
RES-PLUMB OWN RP - Residential Plumbing Owner Occupied Replacement		6	0	210.00	.00	210.00
RES-PLUMBING NEW - Residential Plumbing New		2	0	200.00	.00	200.00
Permit Type PLUMB RES-PLUMBING RESIDENTIAL Totals						
		16	0	\$414.10	\$0.00	\$414.10
Permit Type ZONING-ZONING						
RES-ZONING - Residential Zoning Fence Pool Etc		8	0	200.00	.00	200.00
RES-ZONING ADD - Residential Zoning Addition		1	0	25.00	.00	25.00
Permit Type ZONING-ZONING Totals						
		9	0	\$225.00	\$0.00	\$225.00
Grand Totals						
		152	5	\$46,446.41	(\$467.35)	\$45,979.06

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Detail Listing

Fee Code	Fee Type	Billing Transactions	Adjustment Transactions	Amount Billed	Adjustments	Net Billed
Permit Type ARB-ARCHITECTURAL REVIEW BOARD						
ARB SIGN REVIEW - SIGN REVIEW FOR ARCHITECTURAL REV BOARD		1	0	50.00	.00	50.00
Date	Transaction Type	Permit Number	Issued To	Amount		
05/30/2018	Payment Monies Received	ARB18-010	A-HAI WIRELESS / JOEL RHOADS	50.00		
				<u>\$50.00</u>		
Permit Type ARB-ARCHITECTURAL REVIEW BOARD Totals						
		1	0	\$50.00	\$0.00	\$50.00
Permit Type BZA-BOARD OF ZONING APPEALS						
BZA - BOARD OF BUILDING APPEALS		3	0	150.00	.00	150.00
Date	Transaction Type	Permit Number	Issued To	Amount		
05/01/2018	Payment Monies Received	BZ18-005	STANLEY & BERNADINE CHRISTENSEN	50.00		
05/22/2018	Payment Monies Received	BZ18-006	KENT LAW & COMMERCE LLC	50.00		
05/22/2018	Payment Monies Received	BZ18-007	ROBERT CICCONE	50.00		
				<u>\$150.00</u>		
Permit Type BZA-BOARD OF ZONING APPEALS Totals						
		3	0	\$150.00	\$0.00	\$150.00
Permit Type DEMOLITION-DEMOLITION						
3% BBS - 3% BBS		2	1	24.00	(12.00)	12.00
Date	Transaction Type	Permit Number	Issued To	Amount		
05/16/2018	Payment Monies Received	2018-00000307	BUTCHER & SON, INC.	12.00		
05/21/2018	Payment Monies Received	2018-00000307	BUTCHER & SON, INC.	12.00		
05/22/2018	Adjustment	2018-00000307	BUTCHER & SON, INC.	(12.00)		
				<u>\$12.00</u>		
COM-DEMO/MOVE - Commercial Demolition/Moving						
COM-DEMO/MOVE - Commercial Demolition/Moving		2	1	800.00	(400.00)	400.00
Date	Transaction Type	Permit Number	Issued To	Amount		
05/16/2018	Payment Monies Received	2018-00000307	BUTCHER & SON, INC.	400.00		
05/21/2018	Payment Monies Received	2018-00000307	BUTCHER & SON, INC.	400.00		
05/22/2018	Adjustment	2018-00000307	BUTCHER & SON, INC.	(400.00)		
				<u>\$400.00</u>		
DEMO BOND - DEMOLITION BOND						
DEMO BOND - DEMOLITION BOND		1	0	14,138.33	.00	14,138.33
Date	Transaction Type	Permit Number	Issued To	Amount		
05/14/2018	Payment Monies Received	2018-00000307	BUTCHER & SON, INC.	14,138.33		
				<u>\$14,138.33</u>		
EXCAVATION - EXCAVATION						
EXCAVATION - EXCAVATION		2	1	40.00	(20.00)	20.00
Date	Transaction Type	Permit Number	Issued To	Amount		
05/16/2018	Payment Monies Received	2018-00000307	BUTCHER & SON, INC.	20.00		
05/21/2018	Payment Monies Received	2018-00000307	BUTCHER & SON, INC.	20.00		
05/22/2018	Adjustment	2018-00000307	BUTCHER & SON, INC.	(20.00)		
				<u>\$20.00</u>		
Permit Type DEMOLITION-DEMOLITION Totals						
		7	3	\$15,002.33	(\$432.00)	\$14,570.33

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ELECTRICAL COMM-ELECTRICAL COMMERCIAL							
3% BBS - 3% BBS			7	0	38.18	.00	38.18
	<i>Date</i>	<i>Transaction Type</i>	<i>Permit Number</i>	<i>Issued To</i>		<i>Amount</i>	
	05/04/2018	Payment Monies Received	2018-00000285	CORPORATE ELECTRIC COMPANY LLC		4.29	
	05/08/2018	Payment Monies Received	2018-00000275	C & B ELECTRIC		7.50	
	05/10/2018	Payment Monies Received	2018-00000294	K C ELECTRIC LLC		2.44	
	05/16/2018	Payment Monies Received	2018-00000312	DENISON ELECTRIC		1.50	
	05/16/2018	Payment Monies Received	2018-00000313	THE BBC ELECTRIC COMPANY		9.00	
	05/16/2018	Payment Monies Received	2018-00000314	THE BBC ELECTRIC COMPANY		11.95	
	05/25/2018	Payment Monies Received	2018-00000338	ALL TECH LLC		1.50	
						\$38.18	
COM-ELEC NEW - Commercial Electric New							
	<i>Date</i>	<i>Transaction Type</i>	<i>Permit Number</i>	<i>Issued To</i>		<i>Amount</i>	
	05/16/2018	Payment Monies Received	2018-00000314	THE BBC ELECTRIC COMPANY		398.35	398.35
COM-ELEC REPAIR - Commercial Electric Repair/Remodel							
	<i>Date</i>	<i>Transaction Type</i>	<i>Permit Number</i>	<i>Issued To</i>		<i>Amount</i>	
	05/04/2018	Payment Monies Received	2018-00000285	CORPORATE ELECTRIC COMPANY LLC		143.15	
	05/10/2018	Payment Monies Received	2018-00000294	K C ELECTRIC LLC		81.20	
						\$224.35	
COM-ELEC SERVICE - Commercial Electric Service Replacement							
	<i>Date</i>	<i>Transaction Type</i>	<i>Permit Number</i>	<i>Issued To</i>		<i>Amount</i>	
	05/08/2018	Payment Monies Received	2018-00000275	C & B ELECTRIC		250.00	250.00
CRES-ELECT RPAIR - Commercial Residential Electric Repair/Remodel							
	<i>Date</i>	<i>Transaction Type</i>	<i>Permit Number</i>	<i>Issued To</i>		<i>Amount</i>	
	05/16/2018	Payment Monies Received	2018-00000312	DENISON ELECTRIC		50.00	
	05/16/2018	Payment Monies Received	2018-00000313	THE BBC ELECTRIC COMPANY		300.00	
	05/25/2018	Payment Monies Received	2018-00000338	ALL TECH LLC		50.00	
						\$400.00	
ELECTRICAL COMM-ELECTRICAL COMMERCIAL Totals							
			14	0	\$1,310.88	\$0.00	\$1,310.88
ELECTRICAL RES-ELECTRICAL RESIDENTIAL							
1% BBS - 1% BBS			4	0	2.65	.00	2.65
	<i>Date</i>	<i>Transaction Type</i>	<i>Permit Number</i>	<i>Issued To</i>		<i>Amount</i>	
	05/04/2018	Payment Monies Received	2018-00000277	ECONO-ELECTRIC		.35	
	05/08/2018	Payment Monies Received	2018-00000289	HAYWOOD ELECTRIC, INC.		1.25	
	05/30/2018	Payment Monies Received	2018-00000353	SIEFER ELECTRIC, INC		.70	
	05/30/2018	Payment Monies Received	2018-00000354	SIEFER ELECTRIC, INC		.35	
						\$2.65	

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Fee Code	Fee Type	Billing Transactions	Adjustment Transactions	Amount Billed	Adjustments	Net Billed
Permit Type ELECTRICAL RES-ELECTRICAL RESIDENTIAL						
RES-ELEC NEW - Residential Electric New	Transaction Type	Permit Number	Issued To	100.00	.00	100.00
05/08/2018	Payment Monies Received	2018-00000289	HAYWOOD ELECTRIC, INC.		Amount 100.00	
RES-ELEC OWN SRV - Residential Electric Owner Occupied						
Service	Transaction Type	Permit Number	Issued To	140.00	.00	140.00
05/04/2018	Payment Monies Received	2018-00000277	ECONO-ELECTRIC		Amount 35.00	
05/30/2018	Payment Monies Received	2018-00000353	SIEFER ELECTRIC, INC		Amount 70.00	
05/30/2018	Payment Monies Received	2018-00000354	SIEFER ELECTRIC, INC		Amount 35.00	
RES-ELEC TEMP - Residential Electric Temporary Service						
05/08/2018	Payment Monies Received	2018-00000289	HAYWOOD ELECTRIC, INC.	25.00	.00	25.00
Permit Type ELECTRICAL RES-ELECTRICAL RESIDENTIAL Totals						
				\$267.65	\$0.00	\$267.65
Permit Type ENGINEERING COM-ENGINEERING COMMERCIAL						
EXCAVATION - EXCAVATION	Transaction Type	Permit Number	Issued To	20.00	.00	20.00
05/22/2018	Payment Monies Received	2018-00000055	COLE CK PORTFOLIO IV LLC		Amount 20.00	
WATER FEE - WATER FEE						
05/22/2018	Payment Monies Received	2018-00000055	COLE CK PORTFOLIO IV LLC	25.00	.00	25.00
Permit Type ENGINEERING COM-ENGINEERING COMMERCIAL Totals						
				\$45.00	\$0.00	\$45.00
Permit Type ENGINEERING RES-ENGINEERING RESIDENTIAL						
EXCAVATION - EXCAVATION	Transaction Type	Permit Number	Issued To	100.00	.00	100.00
05/02/2018	Payment Monies Received	2018-00000046	HIRST CONSTRUCTION		Amount 20.00	
05/04/2018	Payment Monies Received	2018-00000048	HIRST CONSTRUCTION		Amount 20.00	
05/16/2018	Payment Monies Received	2018-00000052	KLINE & KAVALI		Amount 20.00	
05/22/2018	Payment Monies Received	2018-00000054	BRIMFIELD CONCRETE		Amount 20.00	
05/25/2018	Payment Monies Received	2018-00000056	RICHARD DENBEAU		Amount 20.00	
SEWER RES - SEWER RESIDENTIAL						
05/02/2018	Payment Monies Received	2018-00000046	HIRST CONSTRUCTION	25.00	.00	25.00
Permit Type ELECTRICAL RES-ELECTRICAL RESIDENTIAL Totals						
				\$267.65	\$0.00	\$267.65
Permit Type ENGINEERING COM-ENGINEERING COMMERCIAL Totals						
				\$45.00	\$0.00	\$45.00
Permit Type ENGINEERING RES-ENGINEERING RESIDENTIAL Totals						
				\$100.00	\$0.00	\$100.00
SEWER RES - SEWER RESIDENTIAL Totals						
				\$25.00	\$0.00	\$25.00

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ENGINEERING RES-ENGINEERING RESIDENTIAL							
STORM RES PERMIT - STORM SEWER RESIDENTIAL PERMIT			1	0	25.00	.00	25.00
05/25/2018	Payment Monies Received		Permit Number 2018-00000056	Issued To RICHARD DENBEAU		Amount 25.00	
						\$25.00	
WATER FEE - WATER FEE			1	0	25.00	.00	25.00
05/16/2018	Payment Monies Received		Permit Number 2018-00000052	Issued To KLINE & KAVALI		Amount 25.00	
						\$25.00	
WATER MISC PARTS - WATER MISC PARTS			1	0	34.00	.00	34.00
05/16/2018	Payment Monies Received		Permit Number 2018-00000052	Issued To KLINE & KAVALI		Amount 34.00	
						\$34.00	
ENGINEERING RES-ENGINEERING RESIDENTIAL Totals							
Permit Type	EXISTING COMM-EXISTING COMMERCIAL		9	0	\$209.00	\$0.00	\$209.00
3% BBS - 3% BBS			1	0	1.50	.00	1.50
05/21/2018	Payment Monies Received		Permit Number 2018-00000308	Issued To RLB PHOENIX PROPERTIES, LLC		Amount 1.50	
						\$1.50	
COM-BUILD REPAIR - Commercial Building Repair/Remodel			1	0	50.10	.00	50.10
05/21/2018	Payment Monies Received		Permit Number 2018-00000308	Issued To RLB PHOENIX PROPERTIES, LLC		Amount 50.10	
						\$50.10	
PLAN REVIEW <=3 - Plan Review for 3 or Less Reviews			3	0	206.25	.00	206.25
05/08/2018	Payment Monies Received		Permit Number 2018-00000127	Issued To PLEASANT VALLEY CONSTRUCTION		Amount 37.50	
05/21/2018	Payment Monies Received		Permit Number 2018-00000308	Issued To RLB PHOENIX PROPERTIES, LLC		Amount 112.50	
05/22/2018	Payment Monies Received		Permit Number 2017-00000552	Issued To GREGMAN INTERIORS INC		Amount 56.25	
						\$206.25	
PLAN REVIEW 4+ - Plan Review for 4 or More Reviews			1	0	375.00	.00	375.00
05/22/2018	Payment Monies Received		Permit Number 2017-00000552	Issued To GREGMAN INTERIORS INC		Amount 375.00	
						\$375.00	
EXISTING COMM-EXISTING COMMERCIAL Totals							
Permit Type	EXISTING COMM-EXISTING COMMERCIAL		6	0	\$632.85	\$0.00	\$632.85

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Fee Code	Permit Type	Transaction Type	Permit Number	Issued To	Billing Transactions	Adjustment Transactions	Amount Billed	Adjustments	Net Billed
1% BBS - 1% BBS	EXISTING RES-EXISTING RESIDENTIAL								
05/01/2018	Payment Monies Received	2018-00000269	DAVID M NOVAK	3	0		1.70	.00	1.70
05/14/2018	Payment Monies Received	2018-00000296	GLENN AND LORI FOLDESSY					.50	
05/14/2018	Payment Monies Received	2018-00000302	J BOWERS CONSTRUCTION					.70	
								.50	
								\$1.70	
RES-BUILD ADD 1 - Residential Building Addition- Single Family									
05/14/2018	Payment Monies Received	2018-00000296	GLENN AND LORI FOLDESSY	1	0		70.00	.00	70.00
								70.00	
								\$70.00	
RES-BUILD REPAIR - Residential Building Remodel/Repair									
05/01/2018	Payment Monies Received	2018-00000269	DAVID M NOVAK	2	0		100.00	.00	100.00
05/14/2018	Payment Monies Received	2018-00000302	J BOWERS CONSTRUCTION					50.00	
								50.00	
								\$100.00	
3% BBS - 3% BBS	EXISTING RES-EXISTING RESIDENTIAL								
05/22/2018	Payment Monies Received	2018-0000059	DETECT ALARM SYSTEMS INC	2	0		48.43	.00	48.43
05/25/2018	Payment Monies Received	2018-00000293	AKRON COMMUNICATIONS & SECURITY					31.16	
								17.27	
								\$48.43	
COM-SUPR SYS RPR - Commercial Suppression Systems									
05/22/2018	Payment Monies Received	2018-0000059	DETECT ALARM SYSTEMS INC	2	0		1,614.25	.00	1,614.25
05/25/2018	Payment Monies Received	2018-00000293	AKRON COMMUNICATIONS & SECURITY					1,038.65	
								575.60	
								\$1,614.25	
PLAN REVIEW <=3 - Plan Review for 3 or Less Reviews									
05/22/2018	Payment Monies Received	2018-0000059	DETECT ALARM SYSTEMS INC	4	0		543.75	.00	543.75
05/22/2018	Payment Monies Received	2018-0000059	DETECT ALARM SYSTEMS INC					56.25	
05/22/2018	Payment Monies Received	2018-0000059	DETECT ALARM SYSTEMS INC					112.50	
05/25/2018	Payment Monies Received	2018-0000059	DETECT ALARM SYSTEMS INC					225.00	
								150.00	
								\$543.75	
Permit Type FIRE ALARM-FIRE ALARM Totals							\$171.70	\$0.00	\$171.70
Permit Type FIRE ALARM-FIRE ALARM							48.43	.00	48.43
Permit Type EXISTING RES-EXISTING RESIDENTIAL Totals							1,614.25	.00	1,614.25
Permit Type FIRE ALARM-FIRE ALARM Totals							\$2,206.43	\$0.00	\$2,206.43

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3% BBS - 3% BBS									
		Transaction Type	Date	Permit Number	Issued To		Amount	Amount	
		Payment Monies Received	05/01/2018	2018-00000267	ELITE AIR LLC		366.57	4.29	366.57
		Payment Monies Received	05/10/2018	2018-00000295	VENT HEATING & COOLING LLC			3.00	
		Payment Monies Received	05/14/2018	2018-00000303	LAKES HEATING & AIR CONDITIONING			3.00	
		Payment Monies Received	05/22/2018	2018-00000326	BRANDON HEATING & AIR CONDITIONING			1.50	
		Payment Monies Received	05/25/2018	2018-00000311	FALLS HEATING & COOLING INC.			17.60	
		Payment Monies Received	05/25/2018	2018-00000341	WRIGHT HEATING & AIR CONDITIONING			1.50	
		Payment Monies Received	05/29/2018	2018-00000352	WESTLAND HEATING-AIR CONDITIONING			335.68	
								\$366.57	
COM-HVAC NEW - Commercial HVAC New									
		Transaction Type	Date	Permit Number	Issued To		Amount	Amount	
		Payment Monies Received	05/25/2018	2018-00000311	FALLS HEATING & COOLING INC.		11,776.05	586.60	11,776.05
		Payment Monies Received	05/29/2018	2018-00000352	WESTLAND HEATING-AIR CONDITIONING			11,189.45	
								\$11,776.05	
COM-HVAC REPAIR - Commercial HVAC Repair/Remodel									
		Transaction Type	Date	Permit Number	Issued To		Amount	Amount	
		Payment Monies Received	05/01/2018	2018-00000267	ELITE AIR LLC		143.15	143.15	143.15
COM-HVAC REPLACE - Commercial HVAC Replacement									
		Transaction Type	Date	Permit Number	Issued To		Amount	Amount	
		Payment Monies Received	05/10/2018	2018-00000295	VENT HEATING & COOLING LLC		300.00	100.00	300.00
		Payment Monies Received	05/14/2018	2018-00000303	LAKES HEATING & AIR CONDITIONING			100.00	
		Payment Monies Received	05/22/2018	2018-00000326	BRANDON HEATING & AIR CONDITIONING			50.00	
		Payment Monies Received	05/25/2018	2018-00000341	WRIGHT HEATING & AIR CONDITIONING			50.00	
								\$300.00	
Permit Type HVAC COMM-HVAC COMMERCIAL Totals									
							\$12,585.77	\$0.00	\$12,585.77
1% BBS - 1% BBS									
		Transaction Type	Date	Permit Number	Issued To		Amount	Amount	
		Payment Monies Received	05/01/2018	2018-00000268	APOLLO HEATING & COOLING		7.90	.35	7.55
		Payment Monies Received	05/02/2018	2018-00000270	WRIGHT HEATING & AIR CONDITIONING			.35	
		Payment Monies Received	05/04/2018	2018-00000286	JENNINGS HEATING CO INC			.35	
		Payment Monies Received	05/08/2018	2018-00000288	APOLLO HEATING & COOLING			.35	
		Adjustment	05/10/2018	2018-00000028	BLIND & SONS			(.35)	
		Payment Monies Received	05/14/2018	2018-00000304	ECHOLS HEATING & AIR CONDITIONING INC			1.00	
		Payment Monies Received	05/14/2018	2018-00000306	APOLLO HEATING & COOLING			.35	
		Payment Monies Received	05/16/2018	2018-00000309	EAST OHIO FURNACE CO INC			.35	
		Payment Monies Received	05/21/2018	2018-00000317	QUINN FURNACE CO			.35	
Permit Type HVAC RES-HVAC RESIDENTIAL									
								(.35)	

Permit Revenue Report

Payment Date Range 05/01/18 - 05/30/18

Detail Listing

Fee Code	Permit Type	Transaction Type	Date	Transaction Number	Billing Transactions	Adjustment Transactions	Amount Billed	Adjustments	Net Billed
1% BBS - 1% BBS	HVAC RES-HVAC RESIDENTIAL								
		Transaction Type	Date	Permit Number	Issued To		Amount	Amount	
		Payment Monies Received	05/22/2018	2018-00000325	APOLLO HEATING & COOLING		7.90	(.35)	7.55
		Payment Monies Received	05/22/2018	2018-00000327	BRANDON HEATING & AIR CONDITIONING			.35	
		Payment Monies Received	05/22/2018	2018-00000328	BLIND & SONS			.35	
		Payment Monies Received	05/22/2018	2018-00000330	CUSTOM COMFORT HEATING & AIR CONDITIONING LLC			.50	
		Payment Monies Received	05/22/2018	2018-00000331	A NEW IMAGE HEATING & COOLING INC.			.35	
		Payment Monies Received	05/22/2018	2018-00000334	APOLLO HEATING & COOLING			1.00	
		Payment Monies Received	05/25/2018	2018-00000339	BRANDON HEATING & AIR CONDITIONING			.50	
		Payment Monies Received	05/25/2018	2018-00000340	BLIND & SONS			.35	
		Payment Monies Received	05/29/2018	2018-00000349	APOLLO HEATING & COOLING			.35	
		Payment Monies Received	05/30/2018	2018-00000355	RICHARD E ARNOLD JR			.35	
								\$7.55	
	RES-HVAC NEW - Residential HVAC New	Transaction Type	Date	Permit Number	Issued To		Amount	Amount	
		Payment Monies Received	05/14/2018	2018-00000304	ECHOLS HEATING & AIR CONDITIONING INC		100.00	.00	100.00
	RES-HVAC OWN RPL - Residential HVAC Owner Occupied Replacement	Transaction Type	Date	Permit Number	Issued To		Amount	Amount	
		Payment Monies Received	05/01/2018	2018-00000268	APOLLO HEATING & COOLING		490.00	(35.00)	455.00
		Payment Monies Received	05/02/2018	2018-00000270	WRIGHT HEATING & AIR CONDITIONING			35.00	
		Payment Monies Received	05/04/2018	2018-00000286	JENNINGS HEATING CO INC			35.00	
		Payment Monies Received	05/08/2018	2018-00000288	APOLLO HEATING & COOLING			35.00	
		Adjustment	05/10/2018	2018-00000028	BLIND & SONS			(35.00)	
		Payment Monies Received	05/14/2018	2018-00000306	APOLLO HEATING & COOLING			35.00	
		Payment Monies Received	05/16/2018	2018-00000309	EAST OHIO FURNACE CO INC			35.00	
		Payment Monies Received	05/21/2018	2018-00000317	QUINN FURNACE CO			35.00	
		Payment Monies Received	05/22/2018	2018-00000325	APOLLO HEATING & COOLING			35.00	
		Payment Monies Received	05/22/2018	2018-00000327	BRANDON HEATING & AIR CONDITIONING			35.00	
		Payment Monies Received	05/22/2018	2018-00000328	BLIND & SONS			35.00	
		Payment Monies Received	05/22/2018	2018-00000331	A NEW IMAGE HEATING & COOLING INC.			35.00	
		Payment Monies Received	05/25/2018	2018-00000340	BLIND & SONS			35.00	
		Payment Monies Received	05/29/2018	2018-00000349	APOLLO HEATING & COOLING			35.00	
		Payment Monies Received	05/30/2018	2018-00000355	RICHARD E ARNOLD JR			35.00	
								\$455.00	

Permit Revenue Report

Payment Date Range 05/01/18 - 05/30/18

Detail Listing

Fee Code	Permit Type	Transaction Type	Date	Fee Type	Billing Transactions	Adjustment Transactions	Amount Billed	Adjustments	Net Billed
Permit Type HVAC RES-HVAC RESIDENTIAL									
RES-HVAC REPAIR - Residential HVAC Repair/Remodel									
05/22/2018	Payment Monies Received	2018-00000330	3		0		200.00	.00	200.00
					Issued To			Amount	
					CUSTOM COMFORT HEATING & AIR CONDITIONING LLC			50.00	
05/22/2018	Payment Monies Received	2018-00000334						100.00	
05/25/2018	Payment Monies Received	2018-00000339						50.00	
					BRANDON HEATING & AIR CONDITIONING			\$200.00	
Permit Type HVAC RES-HVAC RESIDENTIAL Totals									\$762.55
Permit Type NEW COMM-NEW COMMERCIAL									
PLAN REVIEW 4+ - Plan Review for 4 or More Reviews									
05/21/2018	Payment Monies Received	2017-00000720	1		0		250.00	.00	250.00
					Issued To			Amount	
					GREENHEART COMPANIES LLC			250.00	
Permit Type NEW COMM-NEW COMMERCIAL Totals									\$250.00
Permit Type PC-PLANNING COMMISSION									
FIRE-REVIEW INSP - FIRE DEPT REVIEW & INSPECTION									
05/01/2018	Payment Monies Received	PC18-009	1		0		100.00	.00	100.00
					Issued To			Amount	
					CENTURY 21 WILBER REALTY			100.00	
Permit Type PC-PLANNING COMMISSION Totals									\$100.00
Permit Type PC-PLANNING COMMISSION									
3% BBS - 3% BBS									
05/01/2018	Payment Monies Received	PC18-009	2		0		\$200.00	\$0.00	\$200.00
					Issued To			Amount	
					CENTURY 21 WILBER REALTY			100.00	
								\$100.00	
Permit Type PC-PLANNING COMMISSION Totals									\$200.00
Permit Type PLUMB COMM-PLUMBING COMMERCIAL									
3% BBS - 3% BBS									
05/01/2018	Payment Monies Received	2018-00000194	4		0		347.40	.00	347.40
					Issued To			Amount	
					BELL & BLAIRE, LLC			335.68	
					KLINE & KAVALI			4.29	
					AXIS PLUMBING			5.93	
					KLINE & KAVALI			1.50	
								\$347.40	
Permit Type PLUMB COMM-PLUMBING COMMERCIAL Totals									\$347.40
Permit Type PLUMB COMM-PLUMBING COMMERCIAL									
COM-PLUMB NEW - Commercial Plumbing New									
05/21/2018	Payment Monies Received	2018-00000318	1		0		197.80	.00	197.80
					Issued To			Amount	
					AXIS PLUMBING			197.80	
								\$197.80	
Permit Type PLUMB COMM-PLUMBING COMMERCIAL Totals									\$197.80

Permit Revenue Report

Payment Date Range 05/01/18 - 05/30/18

Detail Listing

Fee Code	Fee Type	Billing Transactions	Adjustment Transactions	Amount Billed	Adjustments	Net Billed
Permit Type PLUMB COMM-PLUMBING COMMERCIAL						
COM-PLUMB REPAIR - Commercial Plumbing Repair/Remodel						
Date	Transaction Type	Permit Number	Issued To	Amount	Amount	
05/02/2018	Payment Monies Received	2018-00000273	KLINE & KAVALI	143.15	143.15	143.15
COM-PLUMB REPLAC - Commercial Plumbing Replacement						
Date	Transaction Type	Permit Number	Issued To	Amount	Amount	
05/22/2018	Payment Monies Received	2018-00000322	KLINE & KAVALI	50.00	50.00	50.00
CRES-PLUMB NEW - Commercial Residential Plumbing New						
Date	Transaction Type	Permit Number	Issued To	Amount	Amount	
05/01/2018	Payment Monies Received	2018-00000194	BELL & BLAIRE, LLC	150.00	150.00	150.00
CRES-PLUMB SQ FT - Commercial Residential Plumbing Square Footage						
Date	Transaction Type	Permit Number	Issued To	Amount	Amount	
05/01/2018	Payment Monies Received	2018-00000194	BELL & BLAIRE, LLC	11,039.45	11,039.45	11,039.45
Permit Type PLUMB COMM-PLUMBING COMMERCIAL Totals						
Permit Type	PLUMB RES-PLUMBING RESIDENTIAL	9	0	\$11,927.80	\$0.00	\$11,927.80
1% BBS - 1% BBS						
Date	Transaction Type	Permit Number	Issued To	Amount	Amount	
05/04/2018	Payment Monies Received	2018-00000287	WIESE PLUMBING & HEATING	1.00	1.00	1.00
05/16/2018	Payment Monies Received	2018-00000310	KLINE & KAVALI	.35	.35	.35
05/22/2018	Payment Monies Received	2018-00000324	KLINE & KAVALI	.35	.35	.35
05/22/2018	Payment Monies Received	2018-00000335	WIESE PLUMBING & HEATING	1.00	1.00	1.00
05/22/2018	Payment Monies Received	2018-00000336	COUNTRYSIDE PLUMBING INC	.35	.35	.35
05/25/2018	Payment Monies Received	2018-00000342	HAGAN HEATING & PLUMBING	.35	.35	.35
05/29/2018	Payment Monies Received	2018-00000348	APPC PLUMBING SERVICES	.35	.35	.35
05/29/2018	Payment Monies Received	2018-00000350	SHUMAN INC	.35	.35	.35
RES-PLUMB OWN RP - Residential Plumbing Owner Occupied Replacement						
Date	Transaction Type	Permit Number	Issued To	Amount	Amount	
05/16/2018	Payment Monies Received	2018-00000310	KLINE & KAVALI	35.00	35.00	35.00
05/22/2018	Payment Monies Received	2018-00000324	KLINE & KAVALI	35.00	35.00	35.00
05/22/2018	Payment Monies Received	2018-00000335	WIESE PLUMBING & HEATING	35.00	35.00	35.00
05/25/2018	Payment Monies Received	2018-00000342	HAGAN HEATING & PLUMBING	35.00	35.00	35.00
05/29/2018	Payment Monies Received	2018-00000348	APPC PLUMBING SERVICES	35.00	35.00	35.00
05/29/2018	Payment Monies Received	2018-00000350	SHUMAN INC	35.00	35.00	35.00
Permit Type PLUMB COMM-PLUMBING COMMERCIAL Totals						
Permit Type	PLUMB COMM-PLUMBING COMMERCIAL	6	0	210.00	.00	210.00

Permit Revenue Report

Payment Date Range 05/01/18 - 05/30/18

Detail Listing

Fee Code	Permit Type	Fee Type	Billing Transactions	Adjustment Transactions	Amount Billed	Adjustments	Net Billed
RES-PLUMBING NEW - Residential Plumbing Residential							
	RES-PLUMBING NEW - Residential Plumbing New		2	0	200.00	\$210.00	200.00
	Transaction Type	Permit Number	Issued To		Amount		
	05/04/2018	2018-00000287	WIESE PLUMBING & HEATING		100.00		
	05/22/2018	2018-00000336	COUNTRYSIDE PLUMBING INC		100.00		
					\$200.00		
Permit Type PLUMB RES-PLUMBING RESIDENTIAL Totals							
			16	0	\$414.10	\$0.00	\$414.10
RES-ZONING - Residential Zoning Fence Pool Etc							
	RES-ZONING - Residential Zoning Fence Pool Etc		8	0	200.00	.00	200.00
	Transaction Type	Permit Number	Issued To		Amount		
	05/02/2018	2018-00000276	JEFFREY B & MARY E SCHLEGEL		25.00		
	05/04/2018	2018-00000279	JAMES J HOGAN		25.00		
	05/10/2018	2018-00000290	SEAN & SARAH LEWIS		25.00		
	05/14/2018	2018-00000305	PAUL & LOUISE DITCHEY		25.00		
	05/22/2018	2018-00000319	ANATOLY K & ELENA KHITRIN		25.00		
	05/29/2018	2018-00000344	DONALD & KIM MILLS		25.00		
	05/29/2018	2018-00000347	E. & S. SOLTES MITCHELL		25.00		
	05/29/2018	2018-00000351	ACME FENCE & LUMBER CO		25.00		
					\$200.00		
Permit Type ZONING-ZONING							
	RES-ZONING ADD - Residential Zoning Addition		1	0	25.00	.00	25.00
	Transaction Type	Permit Number	Issued To		Amount		
	05/14/2018	2018-00000297	GLENN AND LORI FOLDESSY		25.00		
					\$25.00		
Permit Type ZONING-ZONING Totals							
			9	0	\$225.00	\$0.00	\$225.00
Grand Totals							
			152	5	\$46,446.41	(\$467.35)	\$45,979.06

Case by Inspector Report

Date Type: Open Date

From Date: 05/01/2018 - To Date: 05/31/2018

Case Type	Case Number	Status/Priority	Description	Case Date	Resolution Date	Open Period In Days	Reported By	Location
Inspector: PROPERTY MAINTENANCE	Jen Barone 2018-00000343	Active	No water	05/01/2018		56	Tracy L Huffman	1077 HUDSON RD KENT, OH 44240
Jen Barone Totals:		1 Case(s)						
Inspector: PROPERTY MAINTENANCE	Paul Bauer 2018-00000341	Active	No water; various	05/01/2018		56	Tracy L Huffman	415 GOUGLER KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000351	Active	Cracked lintle and peeling paint at 112 s prospect	05/02/2018		55	Eric C. Helmstedter	602 W MAIN ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000352	Active	Various roofing issues, construction debris, and needs painted	05/02/2018		55	Citizen	202 S PROSPECT ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000354	Active	deck collapse	05/02/2018		55	Paul J. Bauer	522 W MAIN ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000355	Active	multiple viols	05/03/2018		54	Paul J. Bauer	121 S PEARL ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000361	Active	No water	05/03/2018		54	Tracy L Huffman	475 NEEDHAM AVE KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000415	Active	Clothing donation bin	05/07/2018		50	Paul J. Bauer	1720 E MAIN ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000416	Active	Clothing donation bin	05/07/2018		50	Paul J. Bauer	1152 W MAIN ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000417	Active	Clothing donation bin	05/07/2018		50	Paul J. Bauer	416 STINAFF ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000418	Active	Clothing donation bin	05/07/2018		50	Paul J. Bauer	830 N MANTUA ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000420	Active	Donation Bin	05/08/2018		49	Eric C. Helmstedter	425 CHERRY ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000424	Active	gray water discharge onto main	05/09/2018		48	caller	511 W MAIN ST KENT, OH 44240

Case by Inspector Report

Date Type: Open Date

From Date: 05/01/2018 - To Date: 05/31/2018

Case Type	Case Number	Status/Priority	Description	Case Date	Resolution Date	Open Period In Days	Reported By	Location
PROPERTY MAINTENANCE	2018-00000430	Active	St Peeling paint	05/09/2018		48	Paul J. Bauer	302 CHERRY ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000434	Active	Peeling paint on garage door	05/09/2018		48	Paul J. Bauer	1187 NORWOOD ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000437	Active	Hole in roof, garage paint peeling, high grass, disabled truck	05/10/2018		47	WebQA	413 FRANCIS ST KENT, OH 44240
UNSHELTERED STORAGE-VEHICLE	2018-00000472	Active	Pontiac GA exp 8/17	05/15/2018		42	Paul J. Bauer	209 S PROSPECT ST KENT, OH 44240
Paul Bauer Totals:		16 Case(s)						
Inspector:	Eric Helmstedter							
BUILDING CODE	2018-00000473	Active	Permit needed for 2nd floor deck	05/15/2018		42	Eric C. Helmstedter	603 W MAIN ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000482	Active	Exposed/untreated wood on the south side of the house	05/15/2018		42	Eric C. Helmstedter	1115 ERIN DR KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000484	Active	Peeling paint, deck in poor condition	05/15/2018		42	Eric C. Helmstedter	1234 N MANTUA ST KENT, OH 44240
UNSHELTERED STORAGE-VEHICLE	2018-00000498	Active	Trucks	05/16/2018		41	Neighbor	446 Garrett
UNSHELTERED STORAGE-VEHICLE	2018-00000499	Active	Inoperable truck	05/16/2018		41	Neighbor	446 GARRETT ST
PROPERTY MAINTENANCE	2018-00000520	Active	POD	05/17/2018		40	Eric C. Helmstedter	769 MARILYN DR KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000521	Active	POD	05/17/2018		40	Eric C. Helmstedter	1223 WOODHILL KENT, OH 44240
PROPERTY								211 CHERRY ST

Case by Inspector Report

Date Type: Open Date

From Date: 05/01/2018 - To Date: 05/31/2018

Case Type	Case Number	Status/Priority	Description	Case Date	Resolution Date	Open Period In Days	Reported By	Location
MAINTENANCE	2018-00000535	Active	Donation Bin	05/21/2018		36	Eric C. Heimstedter	KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000566	Active	Missing downspout/gutters, damaged chimney/siding, debris	05/22/2018		35	Paul J. Bauer	231 W OAK ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000587	Active	Peeling paint on garage	05/23/2018		34	Eric C. Heimstedter	1532 S LINCOLN ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000589	Active	Peeling paint	05/23/2018		34	Eric C. Heimstedter	316 PLEASANT AVE KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000590	Active	Peeling paint	05/23/2018		34	Eric C. Heimstedter	309 PLEASANT AVE KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000611	Active	Missing and broken gutters and soffit	05/25/2018		32	Eric C. Heimstedter	333 DODGE ST KENT, OH 44240
TRASH-DEBRIS	2018-00000629	Active	Love seat on tree lawn	05/30/2018		27	Eric C. Heimstedter	308 WELM ST KENT, OH 44240
UPHOLSTERED FURNITURE OUTDOORS	2018-00000642	Active	Furniture on front porch	05/31/2018		26	Eric C. Heimstedter	215 SHERMAN ST KENT, OH 44240
PROPERTY MAINTENANCE	2018-00000644	Active	Broken garage window	05/31/2018		26	Eric C. Heimstedter	501 SPAULDING KENT, OH 44240
Eric Heimstedter Totals:		16 Case(s)						
Grand Totals :		33 Case(s)						