

CANTON CITY COUNCIL

President Kristen Bates Aylward

Council At Large:

James Babcock - **Asst. Majority Leader**
Louis Giavasis
Crystal Smith

Mailing Address:

218 Cleveland Ave. SW
Canton, Ohio 44702
(330) 489-3223
www.CantonOhio.gov



Ward Council Members:

Greg Hawk, Ward 1
Brenda Kimbrough, Ward 2
Jason Scaglione, Ward 3
Chris Smith, Ward 4
Robert Fisher, Ward 5
Jonathan Cooks, Ward 6
John Mariol, Ward 7 - **Majority Leader**
Richard Sacco, Ward 8
Frank Morris, Ward 9

Final Agenda
March 25, 2024
7:00 PM

Roll Call: All Members Present

Motion to Excuse Members: Not Necessary

Invocation: Frank Morris, Ward 9 Council Member

Pledge of Allegiance: President Bates Aylward

AGENDA CORRECTIONS & CHANGES: (Suspended Rule 22A to add 1st Rdg O#20; 2nd Rdg O#21; O#20 Adopted on 1st Rdg; O#23 & O#24 Adopted As Amended)

PUBLIC HEARINGS: None

OLD BUSINESS: None

PUBLIC SPEAKS: Kim Bell presented photos to Council Members showing the location of where she wants her boutique and spoke about the homeless living conditions. Rami Hamdan, James Trolio Yaccob, Abdallah Mari, Uneeza Haque, Ahmed Cheema, Hasan Muheisen, Josiah Al, and Aadil Ali all requested a ceasefire Informal Resolution. David Kerestes spoke about his concerns with the government. Errick Freeman spoke again about the Arts community. Candice German spoke about landlords requesting three times the amount in order to rent a home and how it's becoming difficult for people to find housing.

INFORMAL RESOLUTIONS:

1. Council-As-Whole: Commending McKinley 8th Grade Boys Black Team on winning the Federal League Championship. - Adopted
2. Personnel Committee: Confirm reappt of Mr. James Reinhard to Stark Area Regional Transit Authority (SARTA) Board commencing 1/1/24 to 3/31/27. - Adopted

COMMUNICATIONS:

3. Annual Report 2023 (Police Dept). - Chief Gabbard
4. Req for reprieve of violence, provision of aid, and commencement of meaningful conversation in the wake of recent conflict. - Council Members-At-Large Giavasis and Crystal Smith, Council Members Chris Smith, Cooks, Sacco, and Morris
5. Req Traffic Engineering Building Project Design - GP 1446; emergency - Service Director Highman
6. Req ARPA 2024 Summer Camps and Work Experience Programs; emergency. - Service Director Highman
7. Req Belden Ave NE Bridge Rehabilitation Project, GP 1375, PID 118891 Right-of-Way Acquisition Authorizations; emergency. - Service Director Highman
8. Req Treasures Admin Ruling Extensions - Treasurer Perez

FIRST READINGS:

9. Auth to amend O#100/2011 to establish attached exhibit A as Classification Plan for Non-Bargaining Unit personnel. - Personnel Committee
10. Approve and accept replat of part of lot 3695 and all of lot 3696; emergency (Canton for All People, 2410 Maple Ave NE, Ward 2) - Public Safety & Thoroughfares Committee
11. Approve and accept replat of all of outlot 566; emergency (Jonathan Demyan, 2410 Maple Ave NE, Ward 9) - Public Safety & Thoroughfares Committee
12. Vacating portion of 7th St SW; Approve replat of Lots 3806-3810, 3814, 6557, 19564, 38911, 39968-39974; part of Lots 3805, 3811-3813; part of Outlot 90; emergency (Greener Properties, 719 Cook Ave SW, Ward 4) - Public Safety & Thoroughfares Committee PUB HRG WAIVED
13. Auth to accept grant funds from 2024 Ohio Ambulance Transportation Program; amending 2024 Final Appropriation Ordinance; emergency (supp approp to ARPA Bonus - Personnel) - Finance Committee
14. Auth Council Clerk to certify the county auditor unpaid and delinquent charges for servs performed by City of Canton Building and Code Department; emergency. - Finance Committee
15. Amend O#55/77, as amended, known as the City of Canton zoning Ordinance; emergency (Parcel 232763 from PB-4 - Planned Special Business to PB-3 Planned General Business District, Ward 4) - Judiciary Committee PUB HRG 4/8/24 @ 7:00PM
16. Approve Canton City Water Main Extension to 5210 18th St. NW Perry Twp; emergency - Environmental & Public Safety Committee
17. Amend O#55/77, as amended, known as the City of Canton zoning Ordinance; emergency (Parcel 8300070 from R-3-Garden and Township Apartment District to PB-4

18. Auth Auditor to pay mb for widening GP 1194 Project and enter agrmts to finalize project; emergency. - Finance Committee
19. Amend O#55/77, as amended, known as the City of Canton zoning Ordinance; emergency (1620 Market Ave. S., 1003 Cherry Ave NE., and 2213 Gage Ave NE.) - Judiciary Committee PUB HRG 4/8/24 @ 7:02PM

(Council recessed at 7:56 PM for the Finance Committee to discuss O#20; reconvened at 7:57 PM)

20. 59/2024 Auth to enter into all contracts to response to the 2318 13th St. NE Demolition; emergency - Finance Committee*

***Ordinances and Formal Resolutions for First Reading Vote**

SECOND READINGS: (SUSPENDED RULE 22A TO ADD 2ND RDG O#21)

21. Auth acceptance of \$150,000.00 in donated funds from Park Foundation; Amend final Approp Ord; emergency (supp approp to Community Development, Police Admin and Fire Admin funds) - FIN

***Ordinances and Formal Resolutions for Second Reading Vote**

THIRD READINGS:

22. 60/2024 Auth contract for purch of a Ford F-150 Lightning or EV truck; emergency
23. AMENDED AS 61/2024 Auth adopting the 2024 Annual Appropriations for the City; emergency
24. AMENDED AS 62/2024 Auth all necessary contracts for purch of various titled vehicles, equipment and projects as described in Exhibit A (Various Supp Approp and Inter-fund Trf); emergency
25. 63/2024 Auth contracts necessary for the Health Dept/Sears Building Renovation Project; emergency
26. 64/2024 Auth contract with MS Consultants, Inc. for STA-CR-225 Perry Drive NW Widening and Water Main Replacement Project; emergency (supp approp fr Water Fund to Perry Dr NW Water Main Replacement Proj)

COMMITTEE MEETINGS:

Monday, April 1, 2024 in Council Chambers @ 6:15 PM

Personnel Committee

Public Safety & Thoroughfares Committee

Finance Committee
Judiciary Committee
Environmental & Public Safety Committee

MISCELLANEOUS BUSINESS: Member Crystal Smith addressed the speakers who spoke about the ceasefire. She expressed how her heart goes out to them and hoping for peace during this time. Member Giavasis also agreed with Member Crystal Smith. He also explained there is a communication that was drafted and will be sent to our Congressional Delegation. Member Morris gave a brief update that he and Member Kimbrough have gotten through the first phase of hiring office staff and will continue on the second phase. President Bates Aylward thanked Member Morris and Member Kimbrough for assisting with the hiring process. Member Smith reminded everyone that there will be an Easter Egg Hunt at the Edward Peel Colman Center (Southeast Community Center) this Saturday, March 30th, from 3:00 PM to 5:00 PM. Mayor Sherer thanked all the Council Members for coming to talk about the Neighborhood Plan. He also informed Council he has hired a Communications Director.

ADJOURNMENT: 8:22 PM

THE NEXT REGULAR COUNCIL MEETING: MONDAY, APRIL 1, 2024 AT 7:00 PM

3-25-24
C#3
R+F

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ANNUAL REPORT

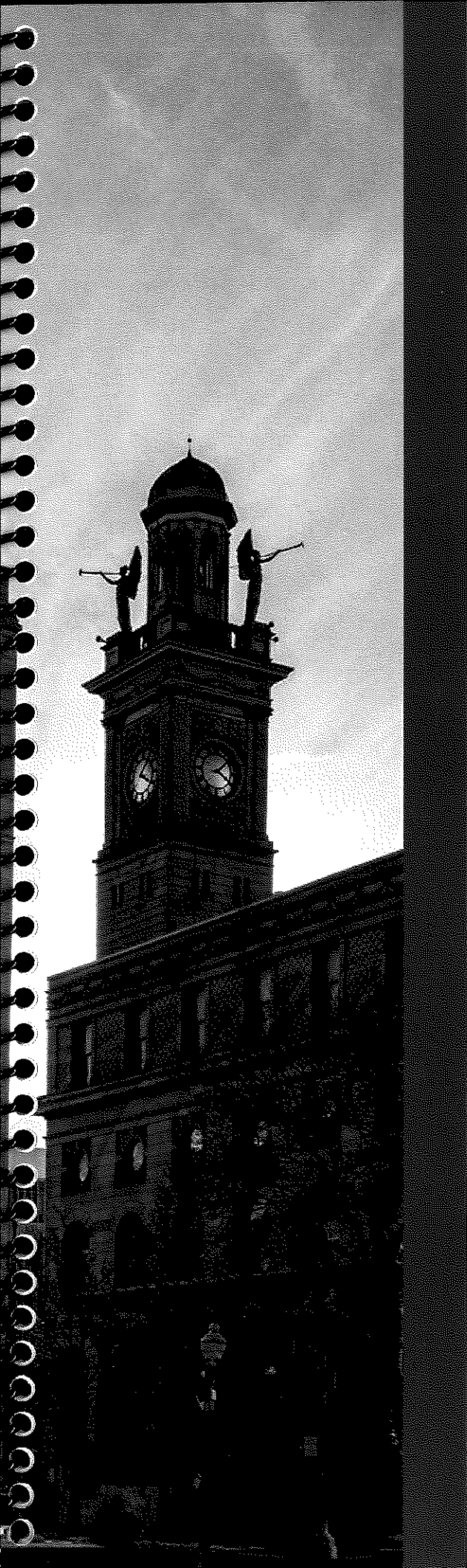
2023

EDITION

Canton Police Department

Chief John Gabbard

Website: www.cantonohio.gov/324/Police



**SEE ANNUAL REPORT, IN ITS ENTIRETY, IN
FILE FOLDER**

3-25-24
C#4
RHF



March 21, 2024

President of Council
Kristen Bates Aylward

Councilmembers-At-Large
James Babcock, Assistant
Majority Leader
Louis Giavasis
Crystal Smith

Ward Councilmembers

Ward 1

Greg Hawk

Ward 2

Brenda Kimbrough

Ward 3

Jason Scaglione

Ward 4

Chris Smith

Ward 5

Robert Fisher

Ward 6

J. Nate Cooks

Ward 7

John Mariol, Majority Leader

Ward 8

Richard Sacco

Ward 9

Frank Morris

Dear Madam President and Members of Council,

In the wake of the recent conflict in Gaza, we stand at a pivotal moment in history. It is a time for reflection, for compassion, and for decisive action that leads us towards a future of harmony.

We call for a respite to the conflict that will provide a much-needed reprieve for the weary and an opportunity for humanitarian efforts to take hold. This action also must ensure the safe passage for all civilians, allowing them to find refuge, a period of tranquility that allows for the healing of wounds and the rebuilding of lives, granting them the security and freedom they are rightfully due. In response to the pressing crisis of hunger, we support President Biden's work to deliver robust food aid to ensure that no individual is left to suffer the pangs of starvation, and that every mouth is fed, every child nourished.

The longstanding Israeli-Palestinian issues are deeply rooted. Yet, as we have seen in South Africa post-apartheid and in Ireland, lasting peace is not a mere dream but a tangible reality. It is forged through dialogue, not conflict. Let us envision a future where Israeli and Palestinian children can grow side by side, not as enemies, but as neighbors and friends. They deserve a world where their laughter drowns out the echoes of gunfire, where their dreams are not clouded by the shadows of war.

In conclusion, let us all strive for a reprieve of violence, for the provision of aid, and for the commencement of meaningful conversations. It is through these actions that we can hope to achieve a lasting peace, one that honors the past while paving the way for a harmonious future.

With hope for peace for all,

Louis Giavasis
Council Member-at-Large

Crystal Smith
Council Member-at-Large

Council Office
City of Canton, Ohio
218 Cleveland Ave S.W.
P.O. Box 24218
Canton, Ohio 44701-4218

Phone: (330) 489-3223
Fax: (330) 489-3272
www.cantonohio.gov

Gaza Communication
March 21, 2024
Page -2-

Jonathan Cooks
Ward 6 Council Member

Richard Sacco
Ward 8 Council Member

Frank Morris
Ward 9 Council Member

3-25-26
Fin & C#5
PS+J



March 19, 2024

Canton City Council
Council Chambers
Canton, OH 44702

OKAY TO PREPARE LEGISLATION:

RE: Request for Legislation – Traffic Engineering Building Project Design - GP 1446

Dear Madam President and Honorable Members:

As you are aware, the City continues to work through various Service Center improvements identified in the Service Center Master Plan and Facility Assessment completed in 2021. Major improvements that have been completed or in construction as of today's date are:

1. Removing the salt domes away from the City's aquifer
2. Constructing a new salt storage facility on Marion Motley Blvd. NE
3. Expanding the impound lot
4. Constructing a new auction building away from the middle non-public area of the Service Center
5. Expanding the Collection Systems building
6. Constructing a building to house the Sanitation building

The next major item to be completed is the construction of a new Traffic Engineering building at the 30th Street Service Center. Specifically, this would serve the Traffic, Sign, and Paint Division of the Engineering Department (Sign and Paint). Currently, Sign and Paint is located at 2506 Cleveland Ave. SW. This means that we have 4-5 employees located without management support approximately 6 miles away from the main Service Center compound. In addition to being poorly located, the current Cleveland Ave. facility was not designed to be used as this type of structure as it is more akin to a service garage. The estimated cost for the design of a new building for Sign and Paint at the Service Center is \$375,000 with construction estimated to be between \$2.5 to \$3 million for a 10,000 square foot facility. In terms of funding, we will use the remaining Service Center bond funds which have been previously appropriated in the 2024 budget. With regards to the future of the Cleveland Ave. location, we are currently looking at several options for reuse including utilizing the space for the Fire Department mechanics to service the larger vehicles.

Therefore, I hereby request legislation that does the following:

1. Authorizes the Mayor and/or Director of Public Service to advertise, receive bids, award, and enter into one or more contracts for the Traffic Engineering Building Project – GP 1446.
2. Alternatively authorizes the Mayor and/or Director of Public Service to enter into any and all contracts for the above-named projects authorizing any procurement process authorized by law.
3. Authorizes the Mayor and/or Director of Public Service to execute one or more professional services contracts for design and construction oversight for the above-named project.
4. Authorizes the Mayor and/or Director of Public Service to enter into any and all professional services contracts necessary to complete the above-named project.



5. Waives the informal resolution requirements of Canton Codified Ordinance 105.09 for purchases related to this project.
6. Authorizes and directs the Auditor to pay any and all moral obligations for contract change orders that are otherwise approved by the Board of Control pursuant to Canton Codified Ordinance 105.14 within the established dollar amount thresholds for the above-named project.
7. Authorizes the Auditor to draw warrants upon the receipt of vouchers duly approved by the proper departmental authority.
8. Declares this ordinance to be an emergency measure.

Please do not hesitate to contact me if you have any questions. Thank you for your consideration.

Respectfully,



John M. Highman, Jr.
Director of Public Service

cc: William V. Sherer, II, Mayor
Andrea M. Perry, Director of Public Safety
Mark Crouse, Finance Director
Chris Barnes, City Engineer
James DiMarzio, Superintendent of Collection Systems
Andrew Roth, Director of Purchasing
Jason Reese, Law Director
John Slebodnik, Chief Deputy Auditor

3-25-24
C#10
EID



March 19, 2024

OKAY TO PREPARE LEGISLATION:

Canton City Council
Council Chambers
Canton, OH 44702

RE: Legislation Request – ARPA 2024 Summer Camps and Work Experience Programs

Dear Madam President and Honorable Members:

As you know, one of the allowable expenditures of American Rescue Plan Act (ARPA) funds is addressing educational disparities and promoting healthy childhood environments. For the third year in a row, we are proposing to partner with various community agencies for summer camp, learning, and work experience programs for City youth. The selected programs and their funding levels were determined by a Request for Proposals process facilitated and scored by the Department of Community Development. All proposed programs are listed below:

<u>Agency (Program)</u>	<u>Award</u>
A.S.P.I.R.E. Today	\$ 40,000
EN-RICH-MENT	\$ 50,000
Evans Industries	\$ 10,200
Levels Barber College	\$ 20,000
Lighthouse Ministries of Canton	\$ 30,000
Malone University	\$ 7,120
Leadership Stark County	\$ 2,500
Martin Center/Future Promise	\$ 30,000
Restorative Connections	\$ 12,000
She Elevates	\$ 22,000
Simply Youth Camp Champ	\$ 70,000
Simply Youth Teen Training	\$103,000
City of Canton/Simply Youth Summer Work Experience	\$ 85,000
Stark County Community Action Summer Work Experience	\$ 78,000
Stark County Community Action YEAP Program	\$ 70,000
Stark County Minority Business Association	\$ 20,000
Tiqvah Hands of Hope	\$ 25,000
TomTod Ideas	\$ 25,000
Tyler Scott Lancaster Diabetes Foundation Leadership Camp	\$ 5,000
Tyler Scott Lancaster Diabetes Foundation Creative Health	\$ 15,000
YMCA of Central Stark County	\$ 16,000

In total, these expenditures account for a total of \$735,820.00. This is similar to last year's programming which included \$786,929.00 of funding resulting in over 1,500 youth served. All



agencies applying for and receiving funding have been reminded that this is the final year for Summer ARPA funding.

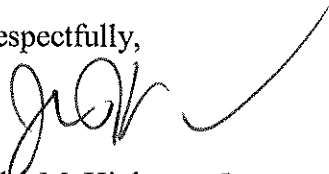
Therefore, I am hereby requesting legislation that does the following:

1. Authorizes the Mayor or Director of Public Service to enter into any and all contracts necessary in order to implement the 2024 Summer Work Experience Programs utilizing ARPA funds
2. Authorizes the Mayor or Director of Public Service to enter into any and all contracts necessary in order to implement the 2024 Summer Camp/Learning Programs utilizing ARPA funds
3. Authorizes the Auditor to draw warrants upon receipt of vouchers duly approved by the proper departmental authority.
4. Declares this ordinance to be an emergency.

Community Development staff will be on hand during the committee meeting in order to review these programs and answer any questions or concerns that you may have. Additionally, Community Development staff will report out to Council at the end of the summer programming cycle a summary of the successes/impacts of all awarded programs.

Please do not hesitate to contact me if you have any questions. Thank you for your consideration.

Respectfully,



John M. Highman, Jr.
Director of Public Service

cc: William V. Sherer II, Mayor
Mark Crouse, Finance Director
Jason Reese, Law Director
John Slobodnik, Chief Deputy Auditor
Sherice Freeman, Director of Community Development
Andrew Roth, Director of Purchasing



3-25-24
4-7
PST

March 15, 2024

Canton City Council
Council Chambers
Canton, OH 44702

OKAY TO PREPARE LEGISLATION:

RE: Request for Legislation - Belden Ave NE Bridge Rehabilitation Project, GP 1375, PID 118891 Right-of-Way Acquisition Authorizations

Dear Madam President and Honorable Members:

As you are aware and previously approved pursuant to ordinances 69/2022, 50/2023, 4/2024. Canton is preparing to rehabilitate the Belden Ave. NE Bridge over the East Branch of the Nimishillen Creek. At this time, the design is substantially complete and we are now prepared to proceed with the land acquisition process necessary to construct the project. There is one owner involved with this project impacting three separate parcels. Of the 3 parcels; there are no total take parcels and no takes affect existing buildings. The property acquisitions consist of permanent and temporary right-of-way acquisitions.

Therefore, in accordance with Chapter 719 of the Ohio Revised Code, I hereby request an ordinance that does the following:

1. Authorizes the Mayor, the Director of Public Service, or their designee, on behalf of the City of Canton to establish the FMV of all parcels, for fee simple takes and easements which are necessary for the construction of the above-named project as per the attached Exhibit A.
2. Authorizes the Mayor, the Director of Public Service, or their designee to negotiate with property owners for the purchase/acquisition of their parcels utilizing FMV as the basis of said negotiations, and for the city to accept easements and title to fee simple take parcels.
3. Authorizes the Mayor, the Director of Public Service, or their designee to make ministerial changes to correct property owner names, parcel numbers and other numerical descriptive or topographical errors, should they occur.
4. Declares Canton City Council's intent to appropriate parcels for the project (as required by Ohio Revised Code 719.04) if a negotiated settlement cannot be reached with parcel owners.

5. Authorizes the Auditor to draw warrants upon the receipt of vouchers duly approved by the proper departmental authority based on the negotiated settlement price agreed to by the property owner and the Mayor, Director of Public Service, or their designee.
6. Authorizes the Auditor to draw warrants upon the receipt of vouchers duly approved by the proper departmental authority for the FMV for those parcels that require property appropriations to be deposited with the courts.
7. Declare this ordinance to be an emergency measure.

Please let me know if you have any questions or concerns. As always, thank you for your consideration.

Respectfully,



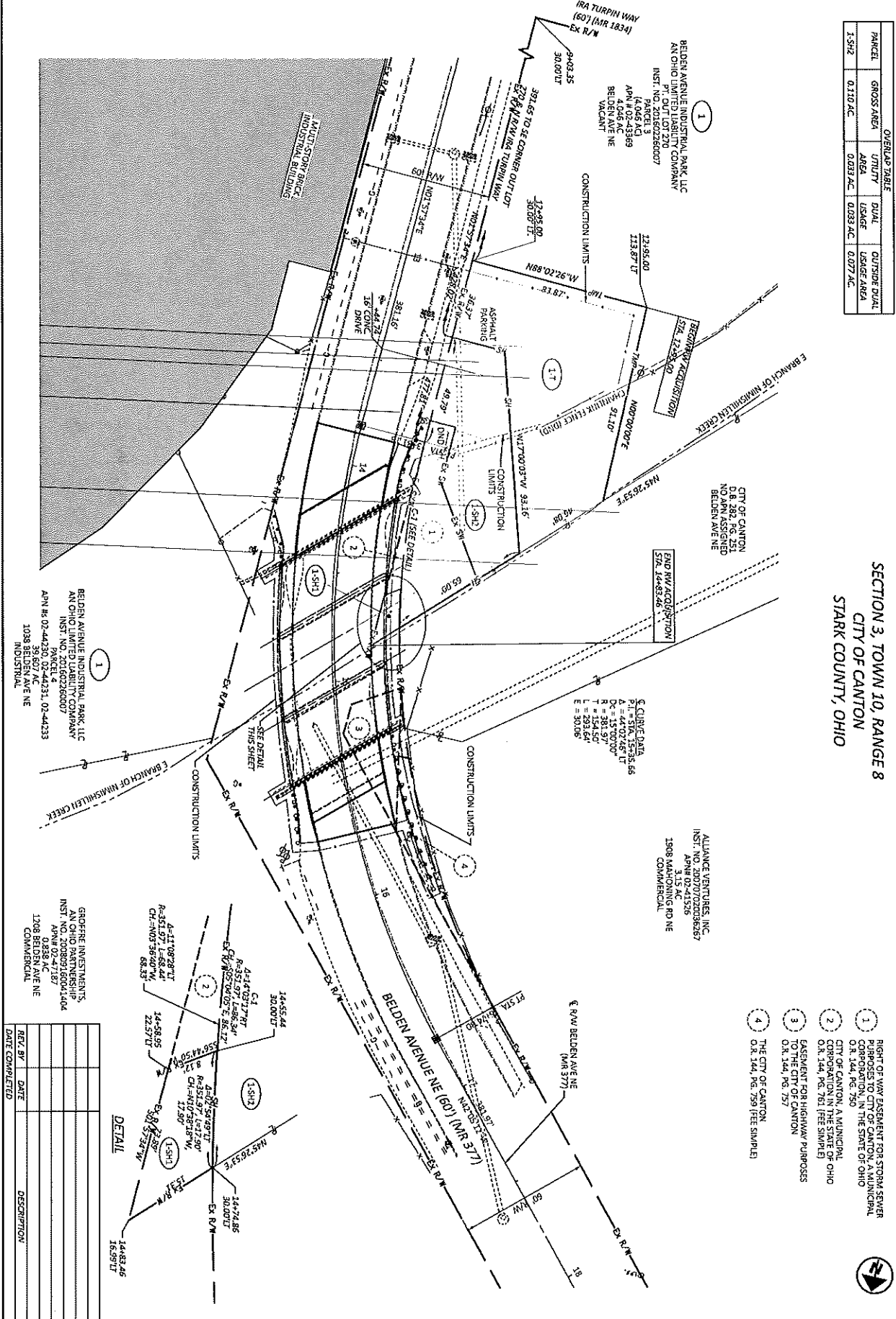
John M. Highman, Jr.
Director of Public Service

cc: William V. Sherer II, Mayor
Mark Crouse, Finance Director
Chris Barnes, City Engineer
Andrew Roth, Director of Purchasing
John Slobodnik, Chief Deputy Auditor
Jason Reese, Law Director

PARCEL NO.	TYPE	FIRST NAME	LAST NAME	COMPANY NAME	ADDRESS	County Parcel #
1	SH1, SH2, T			BELDEN AVENUE INDUSTRIAL PARK, LLC	BELDEN AVE NE	243369
3 Parcels, 1 Owners						
WD = Warranty Deed						
T = Temporary Easement						
SH = Standard Highway Easement						

STA - BELDEN - 00806

MODEL: Sheet_Srvr PAPER SIZE: 17x11 (in) DATE: 2/21/2024 TIME: 2:51:24 PM USER: jodor
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RANGE	GROSS AREA	UTILITY AREA	DUAL	OUTSIDE DUAL
1-3/312	0.110 AC	0.023 AC	0.033 AC	0.077 AC

SECTION 3, TOWN 10, RANGE 8
 CITY OF CANTON
 STARK COUNTY, OHIO

1
 BELDEN AVENUE INDUSTRIAL PARK, LLC
 AN OHIO LIMITED LIABILITY COMPANY
 INST. NO. 228007
 PARCEL 3
 44,046 AC
 APN # 02-43369
 BELDEN AVE NE
 VACANT

CITY OF CANTON
 D.B. 282, PG. 251
 NO APN ASSIGNED
 BELDEN AVE NE

2
 BELDEN AVENUE INDUSTRIAL PARK, LLC
 AN OHIO LIMITED LIABILITY COMPANY
 INST. NO. 201602360007
 APN # 02-441331, 02-44233
 1038 BELDEN AVE NE
 INDUSTRIAL

3
 ALVANCE VENTURES, INC.
 INST. NO. 200707020382687
 APN # 02-41326
 1908 MARCHION RD NE
 COMMERCIAL

4
 CURVE DATA
 P.L. = 125.95
 D.C. = 15700.00
 R = 381.97
 T = 154.57
 E = 30.06

- 1 RIGHT OF WAY EASEMENT FOR STORM SEWER CONSTRUCTION, IN THE STATE OF OHIO (O.R. 144, PG. 76)
- 2 CITY OF CANTON, MUNICIPALITY OF OHIO (O.R. 144, PG. 76) (SEE SIMPLE)
- 3 EASEMENT FOR HIGHWAY PURPOSES (O.R. 144, PG. 75)
- 4 THE CITY OF CANTON (O.R. 144, PG. 75) (SEE SIMPLE)

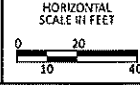
1
 BELDEN AVENUE INDUSTRIAL PARK, LLC
 AN OHIO LIMITED LIABILITY COMPANY
 INST. NO. 201602360007
 APN # 02-441331, 02-44233
 1038 BELDEN AVE NE
 INDUSTRIAL

2
 GROFFER INVESTMENTS,
 AN OHIO PARTNERSHIP
 INST. NO. 200899160041004
 APN # 02-41787
 1208 BELDEN AVE NE
 COMMERCIAL

REQ. BY	DATE	DESCRIPTION

DESIGNER	DATE	DESCRIPTION

RIGHT OF WAY DETAIL SHEET
 STA - BELDEN - 00806



Kim R. Perez
Treasurer, City of Canton

3-25-24
CH 8 RLF
City of Canton

Income Tax Department

March 20, 2024

Ms. Kristen Bates Aylward
Honorable Members of Canton City Council
City Council Chambers
Canton, Ohio 44702

RE: Treasurers Administrative Ruling on Extensions

Mme. President,
Honorable Members:

The purpose of this communication is to inform City Council of the City Treasurer's Administrative Ruling 2024-01, extending the filing deadline one additional month for individuals who have requested an extension for the federal return.

Section 182.20 of the *Codified Ordinances of canton, Ohio*, provides as follows:

182.20 AUTHORITY OF CITY TREASURER TO PROMULGATE REGULATIONS.

(A) Pursuant to Section 718.30 of the Revised Code, (a) The City Treasurer is hereby authorized to promulgate administrative rules and regulations for the purpose of administering the provisions of this chapter. The written rules and regulations authorized by this section shall be in an appropriate form designated by the Treasurer and shall be signed and dated by the Treasurer. Any rules and regulations as authorized by this section shall be published in the same manner as ordinances or resolutions of Council, and shall be published and posted on the Internet as described in Section 718.07 of the Revised Code. The Treasurer shall file with the Clerk of Council all rules and regulations and the Clerk of Council shall maintain a record of all rules and regulations filed in his office as well as any amendments to and repeal of rules and regulations which have been previously filed. The Treasurer may amend or repeal any written rules and regulations promulgated under this section and Council may amend or repeal by ordinance, any rule or regulation promulgated by the Treasurer under this section.

Canton City Council
March 20, 2024
Page Two

(b) In the event that provisions of any rule or regulation promulgated by the Treasurer under the provisions of this section conflict with any ordinances of the City, the provisions of the City Ordinances shall prevail. Such regulations shall not conflict with or be inconsistent with any provision of Chapter 718 of the Revised Code. (Ord. 238-2015. Passed 11-30-15.)

Pursuant to the provisions of RC 718.30 and Section 182.20 of the *Codified Ordinances of canton, Ohio*, the attached AdminRul 2024-01 is hereby submitted and filed with the Clerk of Council for recording and publishing in the same manner as ordinances and resolutions of Council.

Council may amend or repeal by ordinance, any rule promulgated by the Treasurer under this section.

If you have any questions or concerns, please let me know.

Thank you for your considerate attention.

Respectfully,



Kim R. Perez, Treasurer
City of Canton, Ohio

Enc.

ADMINISTRATIVE RULES/REGULATIONS

NUMBER 2024-01

DATE: 03/20/2024

EFFECTIVE DATE: TY 2023 and subsequent years

EXTENSION FILINGS EXTENDED ADDITIONAL MONTH

Striving for prudence in the administration of the tax, the City Treasurer and the Income Tax Board of Review agree on stipulations for assessing late filing fines and interest penalties on **extension filings**.

Among the municipal income tax amendments included in HB 33, (*Establishes operating appropriations for fiscal years 2024-2025, Am Sub H.B. 33, pg 570, 135th GA – 2023*) the General Assembly now provides at RC 718.05(G)(2)(a) as follows:

(2)(a) 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 a municipal income tax return. The extended due date of the municipal income tax return for a taxpayer that is an individual shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. The extended due date of the municipal income tax return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates.

Pursuant to the provisions of Section 182.131(C) and Section 182.20 of the Codified Ordinances of Canton, the Canton City Income Tax Department administratively and automatically extends the filing deadline for a taxpayer that is an individual who has duly requested an automatic six-month extension for filing the federal income tax return, for one additional month. Administratively, the extended due date of the Canton income tax return

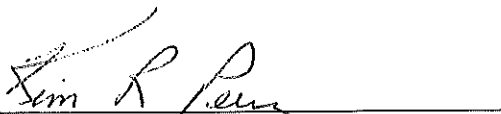
03/20/2024

PAGE 2

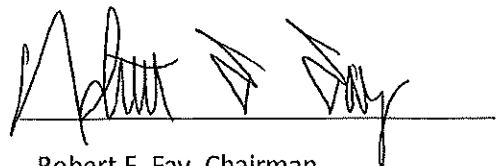
for a taxpayer that is an individual shall be the fifteenth day of the eleventh month, the provisions of 718.05(G)(2)(a) notwithstanding.

RATIONALE

- Basically, there are six types of business classification for Canton city income tax purposes:
 1. Sole Proprietorship
 2. Partnership
 3. C corporation
 4. S corporation
 5. Limited liability Company
 6. Business trustOf the six, income from five of them would be reportable on the individual return.
- If we were to distinguish between an individual's business income tax return (i.e., with schedules) and an individual's individual income tax return (i.e., W-2's, 1099-NEC's, and some 1099-MISC), we'd be creating a separate classes of individual taxpayers.
- If we were not to distinguish, we would be requiring the filing of individual tax returns before the net profit or loss from their business activities is compiled and reported on the business' federal income tax return.
- Obviously this presents our CPAs with a challenge and, at times untenable, a compliance issue.



Kim R. Perez, City Treasurer



Robert F. Fay, Chairman

Income Tax Board of Review