



City of Kent
Wednesday, November 1, 2023
City Council Committee Meetings
320 S. Depeyster Street, Kent, OH 44240

AGENDA

6:55 P.M. BOARD OF CONTROL

7:00 P.M. Council Committee Meetings

Call to Order

1. **Committee of the Whole** Chair Fiala/ Vice-Chair Amrhein
 - 1.1. Update on City Hall Construction (Melanie Baker)
 - 1.2. Proposed Ward Boundaries Ballot Update (Hope Jones; Bridget Susel)
2. **Health and Public Safety Committee** Chair Amrhein/ Vice-Chair Sidoti
 - 2.1. Idling Car Ordinance (Tracy Wallach)
3. **Streets, Sidewalks & Utilities Committee** Chair Sidoti/ Vice-Chair Wallach
 - 3.1. 2023 Capital Projects Update (Jim Bowling)
4. **Finance Committee** Chair DeLeone/Vice-Chair Wallach
 - 4.1. Advance of Taxes from Portage County (Rhonda Hall)
 - 4.2. Proposed 2024-2028 Capital Plan Update (Rhonda Hall)
 - 4.3. AMATS Grant Applications (Jim Bowling)
 - 4.4. Proposed Update to the City's Tax Ordinance (Rhonda Hall; Hope Jones)
5. **Executive Session** To consider the purchase of property for public purposes, the sale of property at competitive bidding, or the sale or other disposition of unneeded, obsolete, or unfit-for-use property

Adjourn

Any person who requires an auxiliary aid or service for effective communication or a modification of policies and procedures to participate in any City or City Council public meeting or event should contact the Clerk of Council at 330-676-7555 or councilclerk@kent-ohio.org. Any request for auxiliary aid or other accommodation should be made as soon as possible, but no later than forty-eight hours prior to the event.

TENTATIVE NOVEMBER 2023 CALENDAR

Visit and subscribe to the online calendar at www.kentohio.org/calendar.aspx

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 7. pm Council Committee Mtgs	2	3	4
5	6 5:30 pm Sustainability Commission	7 3:00 Architecture Review Brd. Mtg. 7 pm Planning Commission	8 6:00 pm Special Comm. Mtg- Board and Comm. Interviews	9 4:00 pm Standing Rock Cemetery Board	10 Veteran's Day Observed- Offices Closed	11
12	13	14 5:30 pm Health Board Mtg	15 7:30 Reg. Council Mtg	16 5:30 pm Parks and Rec. Board	17	18
19	20 5 pm Civil Service Commission Mtg. 7 pm Board of Zoning Appeals	21 7 pm Planning Commission	22	23 Thanksgiving Day Offices Closed	24 Thanksgiving Holiday Offices Closed	25
26	27	28	29	30		

KENT CITY COUNCIL'S PENDING LIST

Administration	Month/Yr.	Motion Made by
Sustainability Comm.: Climate Change	7/14; 2/16; 8/21	Wallach; Shaffer Bish
Senior Advisory Committee	10/17	Ferrara; Sidoti
Unattended vehicles/idling cars	10/19; 07/23	Wallach
Design Guidelines Reorganization	6/21	Sidoti
Discussion with Franklin Twp. /sidewalk snow upkeep	1/22	Shaffer Bish
Review of Planning Commission Timelines	4/23	Kuhar
Review of Roadwork Needed on Portage St.	5/23	Wallach
New Administration Building Dedication	5/23	Sidoti
Downtown Ice Rink	10/23	Shaffer Bish

Council Committees	Month/Yr.	Motion Made by
Parameters for low-frequency noises-- Health and Public Safety	1/21; 3/23	Wallach
Proactively addressing race & diversity in Kent Comm. of Whole	9/20	Wallach
City Flag Redesign Comm. of Whole	8/21	Rosenberg
Changes in Firework Laws- Health & Public Safety	7/22	Shaffer Bish
Vape Shops and Medical Marijuana Dispensaries Health & Public Safety	6/23	Ferrara
24 HR. Parking Regulations Review - Health & Public Safety	8/23	Wallach
Land O' Lakes Noise Issue- Comm. of the Whole	8/23	Turner
Safety Town Discussion- Comm. of the Whole	10/23	Sidoti

Updated & Posted October 26, 2023 Amy Wilkens | Clerk of Council | Kent City Council

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LAW DEPARTMENT MEMORANDUM KENT, OHIO

To: Dave Ruller, City Manager
From: Hope L. Jones, Law Director
Date: October 25, 2023
Re: Charter Amendment Timeline

The ordinance before council proposing an amendment to the Charter must pass within the following timetable to make it on the ballot in the March 19, 2024, election:

The Ohio Constitution requires that a charter amendment must go to the voters no less than 60 nor more than 120 days after the amendment is approved by the legislative authority. Therefore, Council can pass it no earlier than November 20, 2023 or later than January 19, 2024. Looking at the council schedule, unless there is a special meeting, Council must pass the ordinance either in December or January.

I do note that the January meeting is on January 17, 2024, just two days before the deadline. If it passes at any other time, the city will need to pay for a special election.

Finally, the ordinance must pass by a two-thirds majority.



COUNCIL MEMORANDUM

To: David Ruller, City Manager
Jerry Fiala
Councilmembers

From: Tracy Wallach

Date: October 4, 2023

Item: 2.2. - Idling Car Ordinance (Tracy Wallach)

Summary: I am providing an update on the current idling of unattended cars ordinance that we already have with an update that would be a citywide ordinance, not just for City employees.

Prepared by: Amy Wilkens, Clerk of Council

Attachments: 1. Memo

EXHIBIT "A"

351.08 ~~UNATTENDED~~ **UNOCCUPIED** VEHICLE: DUTY TO STOP ENGINE,
REMOVE KEY, SET BRAKE AND TURN WHEELS.

(a) No person ~~driving or~~ in charge of a motor vehicle shall permit **the vehicle's engine to continue running while the vehicle is unoccupied.** ~~it to stand unattended without first stopping the engine, locking the ignition, removing the key from the ignition, effectively setting the parking brake, and, when the motor vehicle is standing upon any grade, turning the front wheels to the curb or side of the highway.~~

The requirements of this section relating to the stopping of the engine **of the motor vehicle** , ~~locking of the ignition and removing the key from the ignition of a motor vehicle~~ do not apply to any of the following:

- (1) A motor vehicle that is parked on residential property;
- (2) ~~A motor vehicle that is locked, regardless of where it is parked;~~
- (3) An emergency vehicle;
- (4) **(3)** A public safety vehicle.

(b) **"Unoccupied Vehicle" shall mean a vehicle that is standing or parked that contains no persons or live animals.**



CITY OF KENT, OHIO
DEPARTMENT OF BUDGET AND FINANCE
Rhonda C. Hall, CPA, Director

To: Dave Ruller, City Manager
From: Rhonda C. Hall, CPA, Director of Budget and Finance
Date: October 18, 2023
Re: Advance of Property Taxes Resolution

Dave,

The City is permitted by Section 321.34 of the Ohio Revised Code to request the County advance to the City any property taxes that have been collected prior to the normal February settlement date. Passage of this resolution will enable the City to receive at least a portion of its property taxes approximately four to six weeks prior to the actual settlement date. I am respectfully requesting City Council's approval of a resolution for this purpose to be placed on the City Council agenda for November 1, 2023.

Thank you.



CITY OF KENT, OHIO
DEPARTMENT OF BUDGET AND FINANCE
Rhonda C. Hall, CPA, Director

To: Dave Ruller, City Manager
From: Rhonda C. Hall, CPA, Director of Budget and Finance
Date: October 19, 2023
Re: Five-Year Capital Plan

Mr. Ruller,

I would like to request that a discussion regarding the 2023 to 2028 Capital Plan (CAP Plan) be placed on the November 1, 2023 Agenda.

Thank you.

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller
Amy Wilkens

FROM: Jim Bowling *JB*

DATE: October 13, 2023

RE: AMATS Grant Program Applications

The Akron Metropolitan Area Transportation Study (AMATS) is requesting applications for several of their grant programs. We are requesting City Council's approval to submit the following projects to their respective programs and execute the subsequent agreements if selected.

Surface Transportation Block Grant Program:

SR 59 Alternative Transportation Improvements – This joint project with Franklin Township, PARTA and ODOT is located on SR 59 from Horning Road to SR 261. The project received \$666,000 in ODOT HSIP funding for the design phase, and we are now seeking federal funding for the construction phase. The total cost for the project (design and construction) is estimated at \$5,220,000 and we are requesting \$3,112,000 from AMATS for the construction phase. The remaining non-federally funded portion, \$1,442,000, is being split between ODOT, PARTA, Kent and Franklin Township. The joint agency agreements for the funding and design phases of the project have been previously approved by City Council and the project is in the current capital plan. If successful, the project will be constructed in 2027.

Resurfacing Program:

Mogadore Road Resurfacing – This project includes resurfacing Mogadore Road from Cherry Street to Summit Street. The cost for the project is estimated at \$994,000 and we are requesting \$761,600 from AMATS. The Program will pay 80% of all eligible construction costs up to \$800,000. If successful, the project will be constructed in 2026.

Carbon Reduction Program:

North Mantua Street Improvements – This joint project with the Kent School District and The Davey Tree Company is located on North Mantua Street from the High School Drive to the City Limits. The joint agreement for the design phase of the project has been previously approved by City Council and the project is in the current capital plan. We are now seeking funding for the construction phase of the project. The cost for the project is estimated at \$5,400,000 and we are requesting \$2,000,000 from AMATS. The Carbon Reduction Program will pay 80% of all eligible construction costs up to \$2,000,000. If successful, the project will be constructed in 2026.

C: Melanie Baker
 Jon Giaquinto
 Hope Jones
 Sandy Lance
 Patti Long
 Pat Homan



LAW DEPARTMENT MEMORANDUM KENT, OHIO

To: Dave Ruller, City Manager
From: Hope L. Jones, Law Director
Date: October 23, 2023
Re: Amendment to City's Tax Code

Mr. Ruller,

I am requesting Committee time on November 1, 2023 to discuss an amendment to the City's Tax Code which is required in order to meet State law mandates. The amendment needs to be passed before January 1, 2024.

Hope

EXHIBIT "A"

187.03 IMPOSITION OF TAX.

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 divisions (F)(2) **and (G)** 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 (8);
 - (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) A modification of one or more of the factors.
 - (b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 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, **and except as provided in division (G) of this section**, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:
- (a) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation only if, regardless of where title passes, the property meets either of the following criteria:
 - (i) The property is shipped to or delivered within 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.
 - (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) Intentionally left blank.
- (9) Intentionally left blank.

(G)(1) As used in this section:

- (a) **“Qualifying remote employee or owner” means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:**
 - (i). **The taxpayer has assigned the individual to a qualifying reporting location.**
 - (ii). **The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.**
- (b) **“Qualifying remote work location” means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. “Qualifying remote work location” may include the residence of an employee or owner and may be located outside of the City of Kent or**

a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

(c) “Reporting location” means either of the following:

- (i). A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;
- (ii). Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under section 187.05 on qualifying wages paid to an employee for the performance of personal services at that location.

(d) “Qualifying reporting location” means one of the following:

- (i). The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;
- (ii). If no reporting location exists in this state for an employee or owner under division (C)(i)(d)(1) of this section, the reporting location in this state at which the employee’s or owner’s supervisor regularly or periodically reports during the taxable year;
- (iii). If no reporting location exists in this state for an employee or owner under division (C)(i)(d)(1) or (2) of this section, the location that the taxpayer otherwise assigns as the employee’s or owner’s qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer’s business records. A taxpayer may change the qualifying reporting location designed for an employee or owner under this division at any time.

(2) A taxpayer may elect to apply the provisions of this section to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of division (F) of this section apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this section in writing on or with the taxpayer’s net profit return or, if

applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return, or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this section, the taxpayer is required to file a net profit tax return for that taxable year.

A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this section prohibits a taxpayer from making a new election under this section after properly revoking a prior election.

- (3) For the purpose of calculating the ratios in division (F)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (G)(2):
 - (a) For the purpose of division (F)(1)(a) of this section, the average original cost of any tangible personal property used by a qualify remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.
 - (b) For the purpose of division (F)(1)(b), any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

- (c) For the purpose of division (b)(1)(c) and notwithstanding 187.06(b)(4), any gross receipts of the business or profession from services performed during the taxable period by qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to the individual's qualifying reporting location.
- (4) Nothing in this section prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (f)(2). However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with the municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in the municipal corporation.
- v. Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages pursuant to **Section 187.04.**

187.05 ANNUAL RETURN

(A) An annual City of Kent income tax return shall be completed and filed by every taxpayer for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

- (G) (1) (a) Except as otherwise provided in this chapter, each 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 [Municipality/City/Village]. 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. **For tax years ending on or after January 1, 2023, the extended due date of the City of Kent, Ohio's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates.** An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

- (a) A copy of the federal extension request shall be included with the filing of [Municipality/City/Village]'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 request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's [Municipality/City/Village] income tax return. If the request is received by the Tax Administrator on or before the date the [Municipality/City/Village] income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.
- (3) If the 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 [Municipality/City/Village]'s income tax return. The extended due date of [Municipality/City/Village]'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 [Municipality/City/Village], the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.
 - (5) **If a taxpayer receives an extension for the filing of a municipal income tax return under division (G)(2), (3), or (4) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.**

If a tax administrator violates division (G)(5) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to \$150.

Division (G)(5) of this section does not apply to an extension received under division (G)(2) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (G)(2) of this section or failed to file for an extension under division (G)(2)(b) of this section.

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

187.18 INTEREST AND PENALTIES

- (C) (3) With respect to returns other than estimated income tax returns, the municipality shall impose a **monthly** penalty ~~of not exceeding~~ \$25 for each failure to timely file each return, regardless of the liability shown thereon, **except that the municipality shall abate or refund the penalty assessed on a taxpayer's first for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of \$150 in assessed penalty for each** failure to timely file a return **after the taxpayer files that return.**