City of Kent
Regular City Council Meeting
319 S. Water Street, Kent, Ohio 44240
Council Chambers

Wednesday, June 17, 2026

AGENDA

6:55PM BOARD OF CONTROL

REGULAR COUNCIL MEETING will begin immediately after Board of Control

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1. **ROLL CALL**
2. **OPENING REMARKS AND PLEDGE OF ALLEGIANCE – Mr. Dreger**
3. **COMMUNICATIONS**

3.1 **Public Comment** – Anyone wishing to address Council must submit their written comments to the Clerk of Council at councilclerk@kentohio.gov by 4:30pm on the meeting day. If also requesting to speak at the meeting, comments are limited to three (3) minutes.

3.2 **Presentation of Military Order of the Purple Heart Organization Plaque**
Matt Kelly, Portage County Auditor

3.3 **Written Communication** (on file in Clerk of Council's office)

3.3.1 On May 28, 2026, an email was received from Kevin Koogle, regarding noise violations from live music at the Zephyr. Mr. Koogle was provided a link to Kent's noise ordinance and the email was shared with Council.

3.3.2 On June 1, the Clerk's office was notified that there will be no Planning Committee meetings in June.

3.4 **City Manager's Report**

4. **CONSENT AGENDA**
Items listed under the Consent Agenda are considered routine. Each item will be read individually into the record and Consent Agenda will then be enacted **as a whole by one motion and one roll call**. There will be no separate discussion of these items. If discussion by Council is desired on any item on the Consent Agenda, that item will be removed from the Consent Agenda by Council motion and considered in its normal sequence under the Regular Order of Business.

4.1 Approval of May Regular Council Meeting minutes

4.2 Approval of May Special Council Meeting minutes

4.3 Approval of June Council Committee Meeting minutes

4.4 **DRAFT 2026-52** AN ORDINANCE AUTHORIZING THE FINANCE DIRECTOR, UPON THE ISSUANCE OF A CERTIFICATE OF AVAILABILITY OF FUNDS, TO PAY CERTAIN PURCHASE ORDERS MADE THAT EXCEED $3000.00; AND DECLARING AN EMERGENCY.

4.5 **DRAFT 2026-53** A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE AMENDING SECTIONS 187.01, 187.03, 187.04 AND 187.27 OF THE CODIFIED ORDINANCES OF THE CITY OF KENT, OHIO, TO EXTEND AND EXPAND THE PURPOSE AND USE OF A PORTION OF THE CITY'S CURRENT INCOME TAX, BEGINNING JANUARY 1, 2027, TO PROVIDE FUNDS FOR THE MUNICIPAL OPERATIONS OF THE CITY, INCLUDING POLICE, FIRE AND SERVICE DEPARTMENT STAFFING NEEDS AND QUALITY OF LIFE PROJECTS AND PROGRAMS AS DETERMINED BY THE COUNCIL OF THE CITY, AND PAYING DEBT SERVICE CHARGES ON SECURITIES RELATED TO THAT PURPOSE; AND DECLARING AN EMERGENCY.

4.6 **DRAFT 2026-55** AN ORDINANCE AMENDING ORDINANCE 2025-127 APPROVING AN AGREEMENT WITH PINGREE 2000 REAL ESTATE HOLDINGS, LLC AND CLERAC, LLC (aka ENTERPRISE HOLDINGS, LLC) TO UPDATE REVISIONS TO ITS INITIAL EMPLOYEE RELOCATION PLANS AND DECLARING AN EMERGENCY.

4.7 **DRAFT 2026-56** AN ORDINANCE REPEALING ORDINANCES 1995-103, 1999-64, AND 2009-38 AND ADOPTING NEW BY-LAWS AND RULES OF PROCEDURE FOR THE SUSTAINABILTY COMMISSION THAT IDENTIFIES THE SUSTAINABILITY COMMISSION'S FOCUS AREAS FOR SUSTAINABILITY EFFORTS AND ALLOWS THE SUSTAINABILTY COMMISSION TO AMEND ITS OWN BY-LAWS AND RULES OF PROCEDURE IN THE FUTURE WITHOUT REQUIRING COUNCIL REVIEW AND AUTHORIZATION AND DECLARING AN EMERGENCY.

4.8 **DRAFT 2026-57** AN ORDINANCE AUTHORIZING A THIRD AMENDMENT TO A LEASE OF LAND FOR PRIVATE REDEVELOPMENT WITH COLLEGE TOWN KENT, LLC TO CHANGE THE METHOD OF CALCULATION FOR THE ANNUAL PARKING LOT MAINTENANCE FEE AND DECLARING AN EMERGENCY.

4.9 **DRAFT 2026-58** AN ORDINANCE AMENDING ORDINANCE NO. 2025-111, THE CURRENT APPROPRIATION ORDINANCE, PASSED DECEMBER 17, 2025; SO AS TO ADJUST APPROPRIATIONS, TRANSFERS AND ADVANCES FROM THE VARIOUS FUNDS OF THE CITY OF KENT TO INDIVIDUAL ACCOUNTS FOR THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2026; AND DECLARING AN EMERGENCY

4.10 **DRAFT 2026-59** AN ORDINANCE AUTHORIZING AMENDMENTS TO THE CITY OF KENT'S ZONING CODE TO MODIFY EXISTING DEFINITIONS, ADD NEW DEFINITIONS, AND INCLUDE SPECIFICATIONS TO DRIVEWAY REGULATIONS AND DECLARING AN EMERGENCY.

4.11 **DRAFT 2026-60** AN ORDINANCE AUTHORIZING THE CITY MANAGER OR HIS DESIGNEE TO APPROVE A NEW SPECIAL EVENT APPLICATION FROM JOE ROBINSON TO BE HELD ON FRIDAY, AUGUST 21, 2026, AND THE FULL-LENGTH CLOSURE OF EAST ERIE STREET BEGINNING AT HAYMAKER PARKWAY AND EXTENDING WEST TO SOUTH WATER STREET (INCLUDING THE CROSSING AT SOUTH DEPEYSTER STREET) AND DECLARING AN EMERGENCY.

5. STANDING COMMITTEES AND LEGISLATION

5.1 **Committee of the Whole – Chair Amrhein/Vice-Chair Clapper**
No business

5.2 **Community Development Committee – Chair Shaffer Bish/Vice-Chair Wallach**
No business

5.3 **Finance Committee – Chair Celko/Vice-Chair Tipton**

DRAFT 2026-054 AN ORDINANCE AMENDING SECTIONS 187.01, 187.03, 187.04 AND 187.27 OF THE CODIFIED ORDINANCES OF THE CITY OF KENT, OHIO, TO EXTEND AND EXPAND THE PURPOSE AND USE OF A PORTION OF THE CITY'S INCOME TAX, BEGINNING JANUARY 1, 2027, TO PROVIDE FUNDS FOR THE MUNICIPAL OPERATIONS OF THE CITY, INCLUDING POLICE, FIRE AND SERVICE DEPARTMENT STAFFING NEEDS AND QUALITY OF LIFE PROJECTS AND PROGRAMS AS DETERMINED BY THE COUNCIL OF THE CITY, AND PAYING DEBT SERVICE CHARGES ON SECURITIES RELATED TO THAT PURPOSE; AND DECLARING AN EMERGENCY.

5.4 **Health & Safety Committee – Chair Hook/Vice-Chair Clapper**
No business

5.5 **Land Use Committee – Chair Clapper/Vice-Chair Hook**
No business

5.6 **Streets, Sidewalks & Utilities Committee – Chair Wallach/Vice-Chair Tipton**
No business

6. UNFINISHED BUSINESS

7. NEW BUSINESS

City of Kent
City Council Committee Meeting
319 S. Water St., Kent Ohio 44240

June 3, 2026

MINUTES

CALL TO ORDER
Mayor Jack Amrhein called the Committee meeting to order at 7:00pm.

Present: Ms. Melissa Celko; Mr. Eric Dreger; Mr. Chris Hook; Ms. Heidi Shaffer Bish; Mr. Benjamin Tipton; Ms. Tracy Wallach; Ms. Sarah Wesley

Also Present: Mr. Jack Amrhein, Mayor and President of Council; Ms. Kathy Coleman, Clerk of Council; Mr. Dave Ruller, City Manager; Ms. Hope Jones, Law Director; Dominique Bollenbacher, Community Outreach Coordinator; Ms. Bridget Susel, Community Development Director; Ms. Rhonda Hall, Finance Director; Ms. Melanie Baker, Service Director; Mr. Eric Helmstedter, Economic Development Director; Mr. Jordan Snyder, IT Technician

COMMITTEES

Committee of the Whole – Chair Amrhein/Vice-Chair Clapper

Board/Commission Interview: Ashley D'Angelo, Sustainability Committee

- Ms. Ashley D'Angelo was interviewed for a position on the Sustainability Committee. She is a Kent native and final-year environmental studies student at Kent State, currently employed at Davey Tree in stream and wetland restoration and invasive species management. She recently purchased a home on East School Street, and stated her intention to remain in the Kent area on a long term basis. She was advised that Council will vote on the appointment at the June 17, 2026 meeting and she would be advised of the outcome.

City Staff Updates

- **Ms. Hall** reminded Council to complete the Related Party Questionnaire which she emailed to them the prior week. They are due by the end of the month. She explained that new Council members would not receive them this year, but will get them next year. The forms can be printed, marked up, scanned, or signed electronically.
- **Mr. Ruller** and **Ms. Baker** updated Council on the chlorine gas leak at the Akron Water Treatment Facility in Franklin Township earlier in the day. Ms. Baker stated that there was a leak at a facility using hypochlorite for water disinfection, which formed a gas cloud when it mixed with allium; however, there was no contamination of the river or groundwater. The plant was shut down, and after ensuring safety, they began testing surrounding water. Three individuals were hospitalized, but everyone else evacuated safely. Support was offered in the form of diluted hypochlorite to assist temporary operations. Additionally, issues with the interconnect between Akron and Kent were noted, but access remains limited to prevent unsafe water conditions. Overall, community cooperation was vital in managing the situation.

Community Development Committee-Chair Shaffer Bish/Vice-Chair Wallach

Amendment to Enterprise Rental Car CRA Agreement

Ms. Susel discussed amending the CRA agreement for Enterprise Rental Car at 1225 West Main. Initially proposed changes included relocating 77 part-time positions; however, this number was revised to 49 part-time and 1 full-time position due to operational adjustments. The annual payroll was reduced from approximately $1.4 million to $825,000, aligning with previous CRA agreements. While the economic gain is less than expected, the overall investment is still seen as advantageous, particularly for revitalizing a previously vacant building.

MOTION TO APPROVE AMENDMENT TO THE ENTERPRISE RENTAL CAR CRA AGREEMENT WITH EMERGENCY was made by Ms. Wesley, seconded by Mr. Hook, and carried by unanimous voice vote.

Amendment to Sustainability Commission Bylaws

Ms. Susel advised Council that the Sustainability Commission's bylaws were amended following a unanimous vote on May 11, after previous discussions and requests for wording adjustments. Typically, such bylaws are shaped within the boards themselves rather than by the Council. The amendments allow the commission to address sustainability, environment, and natural resource issues, including additions related to the Climate Action Plan. Discussions also covered the need for clarity regarding "city staff" approval for commission members' activities, suggesting the insertion of the Community Development Director's title for better accountability.

MOTION TO APPROVE PROPOSED CHANGES TO THE SUSTAINABILITY COMMISSION BYLAWS, WITH THE ADDITION OF THE COMMUNITY DEVELOPMENT DIRECTOR'S TITLE FOR APPROVALS, WITH EMERGENCY was made by Mr. Hook, seconded by Ms. Wallach, and carried by unanimous voice vote.

Amendment to College Town Kent Land Lease

Ms. Susel discussed the third amendment to the land lease for College Town Kent. The initial amendments focused on adding a fourth building and altering public access to a parking lot. Since 2013, College Town Kent has contributed approximately $450,000 in maintenance fees, and the proposed amendment will allow costs to reflect actual expenditures rather than fixed fees. The adjustment aims to keep invoicing transparent for shared maintenance tasks, like snow plowing and night sweeping. Discussions also mention the potential to convert some parking spaces for public use without affecting the maintenance fee structure. Overall, the amendment seeks to document investments fairly between the city and College Town Kent while addressing current usage needs.

MOTION TO APPROVE THE PROPOSED MAINTENACE FEE AMENDMENT WITH EMERGENCY was made by Ms. Wallach, seconded by Ms. Wesley and carried by unanimous voice vote.

Finance Committee – Chair Celko/Vice-Chair Tipton

Staffing Funding Option Discussion

Discussion continued regarding funding options for future staffing and other needs. Key points included:

- The early sunset of the police station tax portion is financially responsible and offers an opportunity to fund several essential city services alongside public safety.
- Approval of the replacement tax in November would maintain the existing tax rate, avoiding a net increase while addressing critical city funding needs.
- Community communication and council unity in advocacy will be pivotal given the election timing and potential voter confusion.

- Legal counsel is finalizing language to clarify and combine ballot questions for a clearer voter presentation.
- The City must ensure neutrality in official communications, but council members can actively support the measure.
- Timing and process transparency remain key concerns, with a preference expressed by some for more public deliberation before final approval.
- Experience indicates that public awareness and engagement peak following official council actions rather than during prolonged discussion phases.
- The adoption of the bond measure is framed as an opportunity for a resource-challenged city to take significant steps forward without increasing the tax burden substantially.

  MOTION TO RETIRE THE .25 POLICE STATION BOND AND REPLACE IT WITH A .25 SERVICES BOND FOR THE FALL BALLOT WITH EMERGENCY was made by Ms. Wesley, seconded by Ms. Shaffer Bish and carried by voice vote, 6-1-0, with Ms. Wallach voting no.

2026 Budget Appropriations Amendment

- Ms. Hall requested approval of the 2026 budget appropriations amendment.

  MOTION TO APPROVE THE 2026 BUDGET APPROPRIATIONS AMENDMENT WITH EMERGENCY was made by Mr. Tipton, seconded by Ms. Wesley, and carried by unanimous voice vote.

Land Use Committee – Chair Clapper/Vice-Chair Hook

Proposed Zoning Text Amendments

- **Ms. Susel** reviewed proposed amendments to the zoning code. Key points include:
  - The amendments strengthen zoning controls related to occupancy, parking, and property use, anticipating possible changes following the Ohio Supreme Court ruling.
  - Differentiating "single-family rentals" from owner-occupied homes provides clearer regulatory authority and aims to reinforce legal defensibility.
  - Measures target preventing overcrowding, unsafe parking practices, and improper front yard usage.
  - The approach balances regulatory rigor with allowance for pre-existing conditions, avoiding undue hardship while protecting neighborhood character.
  - The zoning code remains a dynamic document requiring ongoing updates in response to court rulings, market conditions, and community feedback.

    MOTION TO APPROVE AMENDMENTS TO ZONING CODE SECTION 1102:03 DEFINITIONS AND SECTION 1107:15 DRIVEWAYS, WITH EMERGENCY, was made by Ms. Wallach, seconded by Ms. Shaffer Bish, and carried by unanimous voice vote.

    MOTION TO APPROVE AMENDMENTS TO ZONING CODE SECTION 1102:03 DEFINITIONS, CHAPTER 1103: ZONING DISTRICTS, LAND USE, AND ZONING MAP, AND SECTION 1110:07 NONCONFORMING LOT REGULATIONS, WITH EMERGENCY, PENDING OHIO SUPREME COURT DECISION was made by Ms. Shaffer Bish, seconded by Ms. Celko, and carried by unanimous voice vote.

Streets, Sidewalks & Utilities Committee – Chair Wallach/Vice-Chair Tipton

Request to Modify the Street Closure for KSU Flashes First Event

- **Mr. Helmstedter** requested Council's authorization for a change to the street closure for the KSU Flashes First event. On August 21st, Kent State University plans to hold the Flash's first Friday event, requesting a road closure on East Erie Street between Haymaker Parkway and South Water Street from 11:00 a.m. to 7:00 p.m. Joe Robinson, representing the university, explained that the event welcomes first-year students to the downtown community and aims to enhance safety and accessibility by extending the closure to alleviate congestion. The plan includes coordinating student participation and setting up vendor booths along the road.

  MOTION TO AUTHORIZE CHANGE IN ROAD CLOSURE FOR FLASHES FIRST EVENT was made by Mr. Tipton, seconded by Ms. Celko, and carried by unanimous voice vote.

ADJOURNMENT

There being no further business, the meeting was adjourned at 8:34pm.

Kathleen Coleman

City of Kent Clerk of Council

City of Kent

Regular City Council Meeting

319 S. Water Street, Kent, Ohio 44240

May 20, 2026

MINUTES

At 7:01pm, Mayor Amrhein called the Regular City Council meeting to order.

Present: Mr. Jeff Clapper; Mr. Eric Dreger; Mr. Chris Hook; Ms. Heidi Shaffer Bish; Mr. Benjamin Tipton; Ms. Tracy Wallach; Ms. Sarah Wesley

Also Present: Mr. Jack Amrhein, Mayor and President of Council; Ms. Kathy Coleman, Clerk of Council; Ms. Hope Jones, Law Director; Ms. Bridget Susel, Community Development Director; Jim Bowling, City Engineer; Jordan Snyder, IT Technician

Motion to excuse Mr. Turner and Ms. Celko was made by Ms. Shaffer Bish, seconded by Mr. Hook, and carried by unanimous voice vote.

PUBLIC HEARING: Community Development Block Grant PY 2026 Action Plan

Ms. Susel advised Council that this was the second of two required public hearings regarding the CDBG PY 2026 action plan. She reported that the City, classified as an entitlement community, receives annual funding from the US Department of Housing and Urban Development. This year's action plan allocates 100% of its funds to benefit low to moderate income households, focusing on infrastructure improvements, housing enhancements, and public services. The current allocation is $257,510, which is approximately $20,000 less than last year.
There were no public comments.

OPENING REMARKS and PLEDGE OF ALLEGIANCE

Mr. Clapper wished everyone a happy Memorial Day and led Council in the pledge of allegiance.

COMMUNICATIONS

Public Comment

- There were no public comments

Written Communication

- On April 13, 2026, the Clerk's office received notice that the April 21st Planning Commission meeting had been cancelled due to lack of agenda items.
- On April 21, 2026, the Clerk's office received notice that the May 5th Planning Commission meeting had been cancelled due to lack of agenda items. A meeting is planned for May 19. 2026.
- On April 30, 2026, the April minutes and May agenda for the Standing Rock Cemetery Board of Trustees was received and posted online.
- On May 5, 2026, an email from Joseph Crihfield was received in the Clerk's office. The email expressed displeasure with Kent State University installing Flock cameras. The email was shared with Council.
- On May 7, 2026, a letter addressed to Council and the City Manager was received from Lee Brooker of Wilson Ave., expressing displeasure with gas-powered lawn equipment, and requesting a ban on their use in residential neighborhoods. Mr. Ruller responded to the letter and the letter and his response was shared with Council.
- On May 11, 2026 the agenda for the May 18th meeting of the Board of Zoning Appeals was received in the Clerk's office.
- On May 12, 2026, the agenda and staff report for the May 19th meeting of the Planning Commission was received in the Clerk's office.

  RECEIVED AFTER AGENDA PUBLICATION: Notice from the Ohio Department of Commerce, Division of Liquor Control advising of a transfer of ownership from Kent Overstuffed Inc. to The Nut House, located at 295 S. Water St., Kent.

  > **MOTION TO RETURN THE NOTICE WITH NO HEARING REQUESTED** was made by Mr. Clapper, seconded by Mr. Hook and carried by unanimous voice vote.

City Manager's Report

MOTION TO APPROVE THE CITY MANAGER'S REPORT was made by Mr. Clapper, seconded by Ms. Wallach, and passed by unanimous voice vote.

CONSENT AGENDA

Ms. Wallach requested that the April regular Council meeting minutes be removed from the Consent agenda.

MOTION TO SUSPEND THREE READINGS OF DRAFTS 2026-42 through 2026-51 was made by Mr. Clapper, seconded by Mr. Hook, and carried by unanimous roll call vote, 7-0-0.

MOTION TO APPROVE THE CONSENT AGENDA was made by Ms. Shaffer Bish, seconded by Mr. Hook, and carried by unanimous roll call vote, 7-0-0.

- Approval of May Council Committee Meeting minutes
- Approval of May Special Committee Meeting minutes
- **DRAFT 2026-42** AN ORDINANCE AUTHORIZING THE FINANCE DIRECTOR, UPON THE ISSUANCE OF A CERTIFICATE OF AVAILABILITY OF FUNDS, TO PAY CERTAIN PURCHASE ORDERS MADE THAT EXCEED $3000.00; AND DECLARING AN EMERGENCY.
- **DRAFT 2026-43** AN ORDINANCE AUTHORIZING THE CITY MANAGER, OR HIS DESIGNEE TO DISPOSE OF SURPLUS COMPUTER EQUIPMENT ON THE BASIS THAT THEY ARE NO LONGER NEEDED OR IN SERVICE AND DECLARING AN EMERGENCY.
- **DRAFT 2026-44** AN ORDINANCE AUTHORIZING THE ACCEPTANCE OF THE TAX INCENTIVE REVIEW COUNCIL 2026 RECOMMENDATION, TO CONTINUE THE ENTERPRISE ZONE AGREEMENT WITH THE DAVEY TREE EXPERT COMPANY AND THE COMMUNITY REINVESTMENT AREA AGREEMENTS WITH KMPH REAL ESTATE (MAZDA) AND KLABEN PROPERTY MANAGEMENT, LLC FOR TWO DIFFERENT PROJECTS PROVIDING FOR REAL PROPERTY TAX EXEMPTION, AS SPECIFIED IN THE SEPARATE AGREEMENTS, AND DECLARING AN EMERGENCY.
- **DRAFT 2026-45** AN ORDINANCE AUTHORIZING THE SALE BY ONLINE AUCTION OF SURPLUS PROPERTY LOCATED AT 500 MIDDLEBURY ROAD THAT THE PARKS & RECREATION DEPARTMENT NO LONGER HAS ANY LONG-TERM PLANS TO USE AND DECLARING AN EMERGENCY.
- **DRAFT 2026-46** AN ORDINANCE AMENDING SECTIONS 915, 921, 1193, 1199 AND 1203 OF THE CODIFIED ORDINANCES OF THE CITY OF KENT AND DECLARING AN EMERGENCY.
- **DRAFT 2026-47** AN ORDINANCE AUTHORIZING THE CITY OF KENT HEALTH DEPARTMENT TO ACCEPT GRANT FUNDS IN THE AMOUNT OF $10,000.00 FROM THE FOOD AND DRUG ADMINISTRATION (FDA) AND DECLARING AN EMERGENCY.
- **DRAFT 2026-48** AN ORDINANCE AMENDING SECTION 353.02 “PARKING REGULATION AUTHORIZATION” OF THE CODIFIED ORDINANCES OF THE CITY OF KENT TO CHANGE THE LANGUAGE ON NEEDHAM AVENUE AND DECLARING AN EMERGENCY.
- **DRAFT 2026-49** AN ORDINANCE AMENDING THE SR59 ALTERNATIVE TRANSPORTATION IMPROVEMENT AGREEMENT BETWEEN THE CITY OF KENT,

PARTA AND FRANKLIN TOWNSHIP WHICH WAS EXECUTED ON OCTOBER 5, 2023 TO EXPAND THE ROLE OF THE OHIO DEPARTMENT OF TRANSPORTATION (ODOT) AS A PROJECT PARTNER AND DECLARING AN EMERGENCY.

- **DRAFT 2026-50** AN ORDINANCE APPROVING A REQUEST FOR COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ASSISTANCE FOR FISCAL YEAR 2026 UNDER TITLE I OF THE HOUSING AND COMMUNITY DEVELOPMENT ACT OF 1974, AS AMENDED, INCLUDING THE PY2026 ANNUAL ACTION PLAN AND AUTHORIZING THE EXECUTION AND FILING OF THE PY2026 ANNUAL ACTION PLAN, INCLUDING RELATED CERTIFICATIONS, AND UPON AWARDING OF THE GRANT, AUTHORIZING APPROPRIATION OF FUNDS AND DECLARING AN EMERGENCY.
- **DRAFT 2026-51** AN ORDINANCE AUTHORIZING THE CITY MANAGER, OR HIS DESIGNEE, TO ENTER INTO A LOAN AGREEMENT BETWEEN THE CITY OF KENT AND OHIO EPA FOR THE CONSTRUCTION OF THE WATER RECLAMATION FACILITY (WRF) INFLUENT HEADWORKS BUILDING PROJECT AND DECLARING AN EMERGENCY.

STANDING COMMITTEES AND LEGISLATION

<u>Committee of the Whole – Chair Amrhein</u>

MOTION TO APPROVE APRIL REGULAR COUNCIL MEETING MINUTES was made by Mr. Clapper, seconded by Mr. Hook, and carried by roll call vote 6-0-1, with Ms. Wallach abstaining.

<u>Community Development Committee – Chair Shaffer Bish/Vice-Chair Wallach</u>
No action.

<u>Finance Committee – Chair DeLeone/Vice-Chair Celko</u>
No action.

<u>Health & Safety Committee – Chair Amrhein/Vice-Chair Sidoti</u>
No action.

<u>Land Use Committee – Chair Shaffer-Bish/Vice-Chair Hook</u>
No action

<u>Streets, Sidewalks & Utilities Committee – Chair Sidoti/Vice-Chair Clapper</u>
No action.

UNFINISHED BUSINESS
None.

NEW BUSINESS
Ms. Shaffer Bish reported that a constituent expressed frustration regarding the state of housing in their neighborhood, leading to their decision to move out of Kent. She reflected on efforts to improve property conditions through a property maintenance code, which has had mixed

success, identifying issues like sidewalk upkeep and general tidiness. One notable problem is the presence of an unused beer pong table in a front yard, which seems to have become a permanent fixture. This raises questions about existing regulations for maintaining neighborhood aesthetics, prompting a proposal to explore legislation to address such issues in local housing. Ms. Shaffer Bish made a motion to move this topic to committee; the motion was seconded by Ms. Wesley and carried by voice vote 6-1-0, with Mr. Hook voting no.

COUNCIL MEMBERS' COMMENTS

Mr. Tipton encouraged Council to participate in a Clean Up Kent session downtown on May 30, 2026.

MAYOR'S REPORT

Mayor Amrhein reported that he engaged in various community and educational events in Kent and Portage County, emphasizing civic pride. Highlights included attending an environmental lecture by Doug Talamy, participating in a tree planting ceremony for the nation's 250th anniversary, and celebrating business growth at ribbon-cutting events for local companies. He also met with third graders from Kent State Child Development Center and participated in the annual mayor's challenge for food donations. He attended a remembrance ceremony at Thomas Anderson Memorial Gardens, and will be part of the upcoming Memorial Day parade.

ADJOURN

There being no further business, the meeting was adjourned at 7:16pm, and was followed by a Council Planning Workshop.

Kathleen Coleman

Kathleen Coleman Clerk of Council	Jack Amrhein Mayor and President of Council

City of Kent

Special City Council Meeting
with Franklin Township Trustees

319 S. Water Street, Kent, Ohio 44240

May 20, 2026

MINUTES

At 6:50pm, Mayor Jack Amrhein called the Special City Council meeting to order.

Present: Mr. Jeff Clapper; Mr. Eric Dreger; Mr. Chris Hook; Ms. Heidi Shaffer Bish; Mr. Benjamin Tipton; Ms. Tracy Wallach; Ms. Sarah Wesley: Ms. Kellie Kapusta; Mr. Glenn Russell

Also Present: Mr. Jack Amrhein, Mayor and President of Council; Ms. Kathy Coleman, Clerk of Council; Mr. Dave Ruller, City Manager; Ms. Hope Jones, Law Director Mr. Jim Bowling, City Engineer; Ms. Bridget Susel, Community Development Director; Mr. Jordan Snyder, IT Technician

Motion to excuse Ms. Celko, Mr. Turner and Mr. Swan was made by Ms. Shaffer Bish, seconded by Mr. Clapper, and carried by unanimous voice vote.

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1. **SET TAX RATE FOR SUPPORT OF STANDING ROCK CEMETERAY**

- MOTION TO SUSPEND THE RULES FOR THREE READINGS OF DRAFT 2026-39 was made by Ms. Wallach; seconded by Mr. Clapper and passed by unanimous roll call vote: Mr. Clapper, yes; Mr. Dreger, yes; Mr. Hook, yes; Ms. Shaffer Bish, yes; Mr. Tipton, yes; Ms. Wallach, yes; Ms. Wesley, yes; Ms. Kapusta, yes; Mr. Russell, yes.

- MOTION TO SET TAX RATE AT .60 MILS FOR SUPPORT OF STANDING ROCK CEMETERY was made by Mr. Clapper, seconded by Ms. Shaffer Bish and passed by unanimous roll call vote: Mr. Clapper, yes; Mr. Dreger, yes; Mr. Hook, yes; Ms. Shaffer Bish, yes; Ms. Wallach, yes; Ms. Wesley, yes; Ms. Kapusta, yes; Mr. Russell, yes.

DRAFT 2026-39 A JOINT RESOLUTION OF THE BOARD OF TRUSTEES OF FRANKLIN TOWNSHIP AND THE COUNCIL OF THE CITY OF KENT, OHIO, PURSUANT TO OHIO REVISED CODE SECTION 759.34 DETERMINING THAT THE RATE OF TAXES TO BE LEVIED UPON ALL THE TAXABLE PROPERTY OF SAID MUNICIPALITY AND SAID TOWNSHIP FOR CEMETERY PURPOSES FOR THE TAX YEAR OF 2026 SHALL BE AND HEREBY IS FIXED IN AN AMOUNT EQUAL TO .60 MILLS FOR THE CITY OF KENT AND .60 MILLS FOR FRANKLIN

TOWNSHIP, AND DECLARING AN EMERGENCY.

2. APPOINTMENT OF FRANKLIN TWP TRUSTEE TO STANDING ROCK CEMETERY BOARD

- MOTION TO SUSPEND THE RULES FOR THREE READINGS OF DRAFT 2026-40 was made by Mr. Clapper; seconded by Mr. Hook and passed by unanimous roll call vote: Mr. Clapper, yes; Mr. Dreger, yes; Mr. Hook, yes; Ms. Shaffer Bish, yes; Mr. Tipton, yes; Ms. Wallach, yes; Ms. Wesley, yes; Ms. Kapusta, yes; Mr. Russell, yes.

- MOTION TO APPROVE DRAFT 2026-40 APPOINTING FRANKLIN TOWNSHIP TRUSTEE GLENN RUSSELL TO SERVE ON STANDING ROCK CEMETERY BOARD FOR TERM 1/1/27 TO 12/31/29 was made by Mr. Hook, seconded by Ms. Shaffer Bish and carried by unanimous roll call vote: Mr. Clapper, yes; Mr. Dreger, yes; Mr. Hook, yes; Ms. Shaffer Bish, yes; Mr. Tipton, yes; Ms. Wallach, yes; Ms. Wesley, yes; Ms. Kapusta, yes; Mr. Russell, yes.

  DRAFT 2026-40 A JOINT RESOLUTION APPOINTING GLENN RUSSELL, A FRANKLIN TOWNSHIP TRUSTEE, TO THE STANDING ROCK CEMETERY BOARD OF TRUSTEES, IN ACCORDANCE WITH THE PROVISIONS OF THE OHIO REVISED CODE SECTION 759.36, EFFECTIVE JANUARY 1, 2027 AND ENDING DECEMBER 31, 2029, AND DECLARING AN EMERGENCY.

3. APPROVE COST OF LIVING INCREASES TO SALARY AND HOURLY WAGE RATES

- MOTION TO SUSPEND THE RULES FOR THREE READINGS OF DRAFT 2026-41 was made by Mr. Clapper; seconded by Ms. Wallach and passed by unanimous roll call vote: Mr. Clapper, yes; Mr. Dreger, yes; Mr. Hook, yes; Ms. Shaffer Bish, yes; Mr. Tipton, yes; Ms. Wallach, yes; Ms. Wesley, yes; Ms. Kapusta, yes; Mr. Russell, yes.

- MOTION TO APPROVE DRAFT 2026-41 GRANTING COST OF LIVING INCREASES TO SALARY AND HOURLY WAGE RATES was made by Mr. Clapper, seconded by Ms. Shaffer Bish, and carried by unanimous roll call vote: Mr. Clapper, yes; Mr. Dreger, yes; Mr. Hook, yes; Ms. Shaffer Bish, yes; Mr. Tipton, yes; Ms. Wallach, yes; Ms. Wesley, yes; Ms. Kapusta, yes; Mr. Russell, yes.

  DRAFT 2026-41 A JOINT RESOLUTION GRANTING SALARY AND HOURLY PAY RAISES TO THE PERSONNEL OF THE STANDING ROCK CEMETERY, AND DECLARING AN EMERGENCY.

ADJOURNMENT: There being no further business, the meeting was adjourned at 6:55pm.

Kathleen Coleman	Jack Amrhein
Clerk of Council	Mayor and President of Council

ORDINANCE NO. 2026 - 52

AN ORDINANCE AUTHORIZING THE FINANCE DIRECTOR, UPON THE ISSUANCE OF A CERTIFICATE OF AVAILABILITY OF FUNDS, TO PAY CERTAIN PURCHASE ORDERS MADE THAT EXCEED $3000.00; AND DECLARING AN EMERGENCY.

WHEREAS, the Finance Director is required by ORC 5705.41(D) to certify the availability of funds to pay for goods or services upon all contracts and purchase orders; and,

WHEREAS, if the Certification of the Finance Director is not attached to the contract or purchase order over Three Thousand Dollars and No Cents ($3,000.00) Council must pass an ordinance allowing for a warrant for payment to be issued upon the Finance Director's certification that at the time of making the contract or order and at the time of the certification there was sufficient funds necessary for the payment of such contract and orders; and,

WHEREAS, the Finance Director has indicated that such a certification described above can be executed.

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

SECTION 1. That the Finance Director is authorized to make such warrants as are necessary to pay the due and owing amounts detailed in Exhibit "A", attached hereto and made and integral part hereof.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formation action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the residents of this City, for which reason and other reason manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediate after passage.

PASSED: ________________________
Date

EFFECTIVE: ____________________
Date

ATTEST: ________________________
Kathleen Coleman
Clerk of Council

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Jack Amrhein
Mayor and President of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ________________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON ________________________, 20_____.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

Purchase Order Report

G/L Date Range 05/12/26 - 06/08/26
Sort by Department - Purchase Order Number
Detail Listing

Purchase Order	2026-00001303	G/L Date	05/15/2026	Amount	4,234.66
Description	FD Stow & Deploy Repair	Deliver by Date		Voided	.00
Department	01.108 Safety Department,Fire Services/Prevention/EMS	Printed Date	05/21/2026	Discounted	.00
Vendor	4661 - Sutphen Corporation	Completed Date	05/26/2026	Expensed	4,234.66
Type	Then/Now	Expiration Date		Remaining	.00
Status	Complete			Encumbered	.00

Item 1	*Description*	Maint of Equip & Facilities - FD Stow & Deploy Repair	*Status*	Complete	*Amount*	4,234.66
	Quantity	1.0000	*Vendor Part Number*		*Voided*	.00
	U/M	Each	*Contract Number*		*Discounted*	.00
	Price per Unit	4,234.66	*Discount*	0%	*Expensed*	4,234.66
					Remaining	.00
					Encumbered	.00

G/L Account	*Project*	*Amount*
128-01-510-108.7350 (Fire & EMS-Safety Department-Safety Services-Fire Services.Maint of Equip & Facilities)		4,234.66

Department **05.503 Public Services Department,Water Reclamation Plant**

Purchase Order	2026-00001393	G/L Date	06/04/2026	Amount	9,880.80
Description	WRF- Repairs to WR105 Dump Truck	Deliver by Date		Voided	.00
Department	05.503 Public Services Department,Water Reclamation Plant	Printed Date	06/05/2026	Discounted	.00
Vendor	2112 - Rush Truck Center, Akron International	Completed Date	06/05/2026	Expensed	9,880.80
Type	Then/Now	Expiration Date		Remaining	.00
Status	Complete			Encumbered	.00

Item 1	*Description*	Maint of Equip & Facilities	*Status*	Complete	*Amount*	9,880.80
	Quantity	1.0000	*Vendor Part Number*		*Voided*	.00
	U/M	Each	*Contract Number*		*Discounted*	.00

Price per Unit	9,880.80	*Discount*	0%	*Expensed*	9,880.80
				Remaining	.00
				Encumbered	.00

G/L Account	*Project*	*Amount*
202-05-550-503.7350 (Sewer-Service Department-Basic Utility Services-Water Reclamation Plant.Maint of Equip & Facilities)		9,880.80

Department **05.560 Public Services Department,Central Maintenance Division**

Purchase Order	2026-00001286	G/L Date	05/12/2026	Amount	5,800.00
Description	CM Concrete Leveling	Deliver by Date		Voided	.00
Department	05.560 Public Services Department,Central Maintenance Division	Printed Date	05/19/2026	Discounted	.00
Vendor	5568 - RC Concrete Leveling Inc	Completed Date	05/19/2026	Expensed	5,800.00
Type	Then/Now	Expiration Date		Remaining	.00
Status	Complete			Encumbered	.00

Item 1	*Description*	Misc Contractual	*Status*	Complete	*Amount*	5,800.00
	Quantity	1.0000	*Vendor Part Number*		*Voided*	.00
	U/M	Each	*Contract Number*		*Discounted*	.00
	Price per Unit	5,800.00	*Discount*	0%	*Expensed*	5,800.00
					Remaining	.00
					Encumbered	.00

G/L Account	*Project*	*Amount*
001-05-560-405.7390 (General Government-Service Department-Central Maintenance-Shade Tree.Misc Contractual)		5,800.00

Purchase Order	2026-00001365	G/L Date	06/02/2026	Amount	6,500.00
Description	CM 1225 W Main	Deliver by Date		Voided	.00

Purchase Order Report

G/L Date Range 05/12/26 - 06/08/26
Sort by Department - Purchase Order Number
Detail Listing

Department	05.560 Public Services Department,Central Maintenance Division	Printed Date	06/05/2026	Discounted	.00
Vendor	4146 - Helmling Excavating LLC	Completed Date		Expensed	.00
Type	Then/Now	Expiration Date		Remaining	6,500.00
Status	Open			Encumbered	6,500.00

Item 1	*Description*	Maint of Equip & Facilities	*Status*	Open	*Amount*	6,500.00
	Quantity	1.0000	*Vendor Part Number*		*Voided*	.00
	U/M	Each	*Contract Number*		*Discounted*	.00
	Price per Unit	6,500.00	*Discount*	0%	*Expensed*	.00
					Remaining	6,500.00
					Encumbered	6,500.00

G/L Account	*Project*	*Amount*
201-05-550-605.7350 (Water-Service Department-Basic Utility Services-Central Maintenance Distribution.Maint of Equip & Facilities)		6,500.00

DRAFT

RESOLUTION NO. 2026-053

A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE AMENDING SECTIONS 187.01, 187.03, 187.04 AND 187.27 OF THE CODIFIED ORDINANCES OF THE CITY OF KENT, OHIO, TO EXTEND AND EXPAND THE PURPOSE AND USE OF A PORTION OF THE CITY'S CURRENT INCOME TAX, BEGINNING JANUARY 1, 2027, TO PROVIDE FUNDS FOR THE MUNICIPAL OPERATIONS OF THE CITY, INCLUDING POLICE, FIRE AND SERVICE DEPARTMENT STAFFING NEEDS AND QUALITY OF LIFE PROJECTS AND PROGRAMS AS DETERMINED BY THE COUNCIL OF THE CITY, AND PAYING DEBT SERVICE CHARGES ON SECURITIES RELATED TO THAT PURPOSE; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kent, Portage County, Ohio, at least three-quarters (3/4) of all members elected thereto concurring:

SECTION 1. This Council hereby authorizes and directs the submission to the electors of the City of Kent, Ohio, at an election to be held at the usual places of voting in the City on Tuesday, November 3, 2026, of the question of approving the passage of an ordinance to amend Sections 187.01, 187.03, 187.04 and 187.27 of the Codified Ordinances of the City of Kent, Ohio, to extend and expand the purpose and use of a portion of the City's current municipal income tax (specifically, income tax at the rate of one-quarter percent (0.25%) per annum approved by the voters at the election held on November 5, 2013) beginning January 1, 2027, to provide funds for the municipal operations of the City, including police, fire and service department staffing needs and quality of life projects and programs as determined by the Council of the City, and paying debt service charges on securities related to that purpose, for a continuing period of time, which ordinance is set forth in full in Section 2 hereof.

SECTION 2. The proposed ordinance to be submitted to the electors of the City for their approval hereunder shall be as follows:

"ORDINANCE NO. 2026-054

AN ORDINANCE AMENDING SECTIONS 187.01, 187.03, 187.04 AND 187.27 OF THE CODIFIED ORDINANCES OF THE CITY OF KENT, OHIO, TO EXTEND AND EXPAND THE PURPOSE AND USE OF A PORTION OF THE CITY'S INCOME TAX, BEGINNING JANUARY 1, 2027, TO PROVIDE FUNDS FOR THE MUNICIPAL OPERATIONS OF THE CITY, INCLUDING POLICE, FIRE AND SERVICE DEPARTMENT STAFFING NEEDS AND QUALITY OF LIFE PROJECTS AND PROGRAMS AS DETERMINED BY THE COUNCIL OF THE CITY, AND PAYING DEBT SERVICE CHARGES ON SECURITIES RELATED TO THAT PURPOSE; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT RESOLVED *by the Council of the City of Kent, Portage County, Ohio, at least three-quarters (3/4) of all members elected thereto concurring:*

SECTION 1*. Effective January 1, 2027, Section 187.01 of the Codified Ordinances of the City of Kent, Ohio, is hereby amended to read as follows:*

"187.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general Municipal operations, maintenance, new equipment, extension and enlargement of Municipal services and facilities and capital improvements, City of Kent, Ohio hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B) The annual income tax levied by the City of Kent, Ohio is hereby imposed on and after January 1, 2027 at the rate of two and one-quarter percent (2.25%) per annum. The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City of Kent, Ohio. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 187.03 of this Chapter and other sections as they may apply.

(C) The tax on income and the withholding tax established by this Chapter are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718)."

***<u>SECTION 2</u>**. Effective January 1, 2027, Section 187.03 of the Codified Ordinances of the City of Kent, Ohio, is hereby amended to read as follows:*

"187.03 IMPOSITION OF TAX.

The income tax levied by the City of Kent, Ohio, is hereby imposed on and after January 1, 2027, at the rate of two and one-quarter percent (2.25%) per annum and is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City of Kent, Ohio.

<u>Individuals.</u>

(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 187.02(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 (2) consecutive days in the City of Kent, Ohio.

(3) All 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) 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 sitused to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be sitused 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 sitused 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 sitused 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 sitused to the City of Kent, Ohio.

(e) Gross receipts from rents and royalties from tangible personal property shall be sitused 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 sitused 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 sitused 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 Section 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 sitused 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.

(H) 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."

SECTION 3. *Effective January 1, 2027, Section 187.04 of the Codified Ordinances of the City of Kent, Ohio, is hereby amended to read as follows:*

"187.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the City of Kent, Ohio shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City of Kent, Ohio. Except for qualifying wages for which withholding is not required under Section 187.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate specified in Section 187.03 of this chapter. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B) (1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City of Kent, Ohio the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City of Kent, Ohio in the preceding calendar year exceeded two thousand three hundred ninety nine dollars ($2,399.00), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City of Kent, Ohio in any month of the preceding calendar quarter exceeded two hundred dollars ($200.00).

Payment under division (B)(1)(a) of this section shall be made so that the payment is received by the Tax Administrator not later than fifteen (15) days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the fifteenth (15th) day of the month following the end of each calendar quarter.

(c) Intentionally left blank.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City of Kent, Ohio. The payment of tax by electronic funds transfer under this division does not affect an employer's, agents or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer,

agent, or other payer under this division shall be accepted by Tax Administrator and the City of Kent, Ohio as the return required of an non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City of Kent, Ohio income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5) (a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City of Kent, Ohio the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City of Kent, Ohio income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City of Kent, Ohio until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City of Kent, Ohio during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year,;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar yea;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold the City of Kent, Ohio income tax on tips and gratuities received by the employer's employees and constituting qualifying wages,

but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter to be tax required to be withheld and remitted for the purposes of this section

Occasional Entrant - Withholding.

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

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two (2) or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two (2) or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than twenty (20) days during the calendar year. "Worksite location" does not include the home of an employee.

(2) (a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City of Kent, Ohio income tax on qualifying wages paid to an employee for the performance of personal services in the City of Kent, Ohio if the employee performed such services in the City of Kent, Ohio on twenty (20) or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City of Kent, Ohio.

(ii) The employee performed services at one or more presumed worksite locations in the City of Kent, Ohio. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City of Kent, Ohio at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than twenty (20) days in a calendar year. Services can "reasonably be expected by the employer to last more than twenty (20) days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than twenty (20) days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than twenty (20) days.

(iii) The employee is a resident of the City of Kent, Ohio and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 187.04 .

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City of Kent, Ohio only if the employee spent more time performing services for or on behalf of the employer in the City of Kent, Ohio than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4) (a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City of Kent, Ohio exceeds the twenty (20) day threshold, the employer shall withhold and remit tax to the City of Kent, Ohio for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City of Kent, Ohio.

(b) An employer required to begin withholding tax for the City of Kent, Ohio under division (C)(4)(a) of this section may elect to withhold tax for the City of Kent, Ohio for the first twenty (20) days on which the employer paid qualifying wages to the employee for personal services performed in the City of Kent, Ohio.

(5) If an employer's fixed location is the City of Kent, Ohio and the employer qualifies as a small employer as defined in Section 187.02 , the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City of Kent, Ohio, regardless of the number of days which the employee worked outside the corporate boundaries of the City of Kent, Ohio.

To determine whether an employer qualifies as a small employer for a taxable year, the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 187.04."

<u>SECTION 4</u>. Effective January 1, 2027, Section 187.27 of the Codified Ordinances of the City of Kent, Ohio, is hereby amended to read as follows:

"187.27 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter, for collections based on a municipal income tax rate of two and a quarter percent (2.25%) per annum pursuant to Section 187.03 of this chapter, shall be paid into the Income Tax Fund and applied to the following purposes:

(A) Administration. Such part thereof as shall be necessary to defray all costs of collecting the tax levied by this chapter and the cost of administering and enforcing the provisions hereof shall first be allocated to the Income Tax Administration Fund.

(B) Other Purposes. Subject to the limitations prescribed in the Charter of the City, namely, that no more than seventy five percent (75%) of the proceeds of the City Income Tax, after payment of the expenses of collection and enforcement, shall be spent for any purpose other than a capital improvement, the net proceeds after cost of administration, enforcement, credits, and refunds shall be applied to the following separate accounts to be kept by the Finance Director for capital improvements and for the General Fund operation of the City, as herein designated:

(1) The first two-ninths (2/9) of such net proceeds to fire and emergency medical service operations and the purchase and/or maintenance of equipment and/or facilities, including related debt service.

(2) The second two-ninths (2/9) of such net proceeds to police, fire and emergency medical service operations and the purchase and/or maintenance of equipment and/or facilities, including related debt service.

(3) The third one-ninth (1/9) of such net proceeds to provide funds for municipal operations of the City, including police, fire and service department staffing needs and quality of life projects and programs as determined by the Council of the City, including related debt service.

(4) The remaining four-ninths (4/9):

(a) To real estate acquisition and expansion. "Real estate expansion" means expansion and remodeling of any real estate, including buildings thereon to which the City has a title in fee simple or a leasehold interest of not less than twenty five (25) years;

(b) To construction or relocation of any bridges or contributions to any proper governmental body for the construction, relocation or repair of any bridges or bridge routes within the City;

(c) To sanitary sewer systems construction and installation of trunk lines and interceptor systems and the collecting sanitary sewer lines;

(d) To street construction, installation, widening, resurfacing hard finish streets, relocating and restoring curbs, gutters and sidewalks with all accessories within the City, including contributions to any proper governmental body for such purposes within the City;

(e) To storm sewer construction, trunk line construction, installation and expanding facilities;

(f) To Safety Department purchase of Fire Department equipment, and Police Department equipment and expansion of facilities;

(g) To the purchase of any capital equipment;

(h) To water work system, construction and installation of trunk lines and water distribution lines, land acquisition and well field development; and

(i) To the General Fund."

SECTION 5. Effective January 1, 2027, Sections 187.01, 187.03, 187.04 and 187.27 of the Codified Ordinances of the City of Kent, Ohio, as it has heretofore existed, is hereby repealed. Provided, however, that no provision of this ordinance, including the repeal of Sections 187.01, 187.03, 187.04 and 187.27 of the Codified Ordinances of the City of Kent, Ohio, as they have heretofore existed, shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the municipal income tax assessed by Chapter 187 of the Codified Ordinances of the City of Kent, Ohio, as it has heretofore existed and shall remain in effect until January 1, 2027.

SECTION 6. This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this resolution were taken, and all deliberations of this Council and of any of its committees that resulted in such formal actions were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 7. *That this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City and for the further reason that it is necessary that this Ordinance be effective immediately in order to enable the City to timely commence collection of the City's income tax for the amended purpose provided for in this Ordinance commencing January 1, 2027, as approved by the electors of this City; for which reason and other reasons manifest to this Council this Ordinance shall take effect and be in force immediately upon its passage.*

ADOPTED: ____________________ ________________________________
Date *Jake E. Amrhein*
Mayor and President of Council

EFFECTIVE: ____________________
Date

ATTEST: ________________________
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF ORDINANCE No. 2026-_____, PASSED BY THE COUNCIL OF THE CITY OF KENT ON ________________, 2026.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL"

SECTION 3. It is the desire of this Council that the ballot language presented to the electors of the City of Kent shall be in substantially the following form:

A majority affirmative vote is necessary for passage.

Shall the ordinance (Ordinance No. 2026-054) amending 187.01, 187.03, 187.04 and 187.27 of the Codified Ordinances of the City of Kent to extend and expand the purpose and use of a portion of the City's current municipal income tax, beginning January 1, 2027, to provide funds for the municipal operations of the City, including police, fire and service department staffing needs and quality of life projects and programs as determined by the Council of the City, and paying debt service charges on securities related to that purpose, for a continuing period of time, be approved?

	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

The City Manager and the Director of Law, with the advice of the City's legal counsel, are each authorized to further or differently summarize the language of the proposed amendment for purposes of creating an appropriate ballot if requested or required by the Portage County Board of Elections, the Ohio Secretary of State or others.

SECTION 4. The Clerk of Council be and is hereby directed to file a certified copy of this resolution with the Portage County Board of Elections before the close of business, on August 5, 2026.

SECTION 5. If the electors should fail to approve the passage of the Ordinance set forth in Section 2 of this Resolution at the election on November 3, 2026, such failure shall not in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to Chapter 187 of the City's Codified Ordinances.

SECTION 6. This Resolution supersedes any prior action of Council with respect to the matters described herein, to the extent such prior action is in conflict herewith.

SECTION 7. This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this resolution were taken, and all deliberations of this Council and of any of its committees that resulted in such formal actions were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 8. That this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City and for the further reason that it is necessary that this Resolution be effective immediately so that it can be timely filed with the County Board of Elections in order to submit the question of set forth herein to the electors at an election to be held on November 3, 2026; for which reason and other reasons manifest to this Council this Resolution shall take effect and be in force immediately upon its adoption.

ADOPTED: ________________________
Date

____
Jake E. Amrhein
Mayor and President of Council

EFFECTIVE: ____________________
Date

ATTEST: __________________________
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *RESOLUTION No.* 2026-_____, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON ________________, 2026.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

ORDINANCE NO. 2026-054

AN ORDINANCE AMENDING SECTIONS 187.01, 187.03, 187.04 AND 187.27 OF THE CODIFIED ORDINANCES OF THE CITY OF KENT, OHIO, TO EXTEND AND EXPAND THE PURPOSE AND USE OF A PORTION OF THE CITY'S INCOME TAX, BEGINNING JANUARY 1, 2027, TO PROVIDE FUNDS FOR THE MUNICIPAL OPERATIONS OF THE CITY, INCLUDING POLICE, FIRE AND SERVICE DEPARTMENT STAFFING NEEDS AND QUALITY OF LIFE PROJECTS AND PROGRAMS AS DETERMINED BY THE COUNCIL OF THE CITY, AND PAYING DEBT SERVICE CHARGES ON SECURITIES RELATED TO THAT PURPOSE; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kent, Portage County, Ohio, at least three-quarters (3/4) of all members elected thereto concurring:

SECTION 1. Effective January 1, 2027, Section 187.01 of the Codified Ordinances of the City of Kent, Ohio, is hereby amended to read as follows:

"187.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general Municipal operations, maintenance, new equipment, extension and enlargement of Municipal services and facilities and capital improvements, City of Kent, Ohio hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B) The annual income tax levied by the City of Kent, Ohio is hereby imposed on and after January 1, 2027 at the rate of two and one-quarter percent (2.25%) per annum. The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City of Kent, Ohio. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 187.03 of this Chapter and other sections as they may apply.

(C) The tax on income and the withholding tax established by this Chapter are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718)."

SECTION 2. Effective January 1, 2027, Section 187.03 of the Codified Ordinances of the City of Kent, Ohio, is hereby amended to read as follows:

"187.03 IMPOSITION OF TAX.

The income tax levied by the City of Kent, Ohio, is hereby imposed on and after January 1, 2027, at the rate of two and one-quarter percent (2.25%) per annum and is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City of Kent, Ohio.

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 187.02(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 (2) consecutive days in the City of Kent, Ohio.

(3) All 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) 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 sitused to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be sitused 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 sitused 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 sitused 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 sitused to the City of Kent, Ohio.

(e) Gross receipts from rents and royalties from tangible personal property shall be sitused 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 sitused 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 sitused 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 Section 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 sitused 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.

(H) 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."

<u>SECTION 3</u>. Effective January 1, 2027, Section 187.04 of the Codified Ordinances of the City of Kent, Ohio, is hereby amended to read as follows:

"187.04 COLLECTION AT SOURCE.

<u>Withholding provisions.</u>

(A) Each employer, agent of an employer, or other payer located or doing business in the City of Kent, Ohio shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City of Kent, Ohio. Except for qualifying wages for which withholding is not required under Section 187.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate specified in Section 187.03 of this chapter. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B) (1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City of Kent, Ohio the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City of Kent, Ohio in the preceding calendar year exceeded two thousand three hundred ninety nine dollars ($2,399.00), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City of Kent, Ohio in any month of the preceding calendar quarter exceeded two hundred dollars ($200.00).

Payment under division (B)(1)(a) of this section shall be made so that the payment is received by the Tax Administrator not later than fifteen (15) days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the fifteenth (15th) day of the month following the end of each calendar quarter.

(c) Intentionally left blank.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City of Kent, Ohio. The payment of tax by electronic funds transfer under this division does not affect an employer's, agents or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and the City of Kent, Ohio as the return required of an non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City of Kent, Ohio income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5) (a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City of Kent, Ohio the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City of Kent, Ohio income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City of Kent, Ohio until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City of Kent, Ohio during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year,;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar yea;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold the City of Kent, Ohio income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter to be tax required to be withheld and remitted for the purposes of this section

Occasional Entrant - Withholding.

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

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two (2) or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two (2) or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than twenty (20) days during the calendar year. "Worksite location" does not include the home of an employee.

(2) (a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City of Kent, Ohio income tax on qualifying wages paid to an employee for the performance of personal services in the City of Kent, Ohio if the employee performed such services in the City of Kent, Ohio on twenty (20) or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City of Kent, Ohio.

(ii) The employee performed services at one or more presumed worksite locations in the City of Kent, Ohio. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City of Kent, Ohio at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than twenty (20) days in a calendar year. Services can "reasonably be expected by the employer to last more than twenty (20) days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than twenty (20) days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than twenty (20) days.

(iii) The employee is a resident of the City of Kent, Ohio and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 187.04 .

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City of Kent, Ohio only if the employee spent more time performing services for or on behalf of the employer in the City of Kent, Ohio than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4) (a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City of Kent, Ohio exceeds the twenty (20) day threshold, the employer shall withhold and remit tax to the City of Kent, Ohio for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City of Kent, Ohio.

(b) An employer required to begin withholding tax for the City of Kent, Ohio under division (C)(4)(a) of this section may elect to withhold tax for the City of Kent, Ohio for the first twenty (20) days on which the employer paid qualifying wages to the employee for personal services performed in the City of Kent, Ohio.

(5) If an employer's fixed location is the City of Kent, Ohio and the employer qualifies as a small employer as defined in Section 187.02 , the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City of Kent, Ohio, regardless of the number of days which the employee worked outside the corporate boundaries of the City of Kent, Ohio.

To determine whether an employer qualifies as a small employer for a taxable year, the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 187.04."

<u>**SECTION 4**</u>. Effective January 1, 2027, Section 187.27 of the Codified Ordinances of the City of Kent, Ohio, is hereby amended to read as follows:

“187.27 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter, for collections based on a municipal income tax rate of two and a quarter percent (2.25%) per annum pursuant to Section 187.03 of this chapter, shall be paid into the Income Tax Fund and applied to the following purposes:

(A) Administration. Such part thereof as shall be necessary to defray all costs of collecting the tax levied by this chapter and the cost of administering and enforcing the provisions hereof shall first be allocated to the Income Tax Administration Fund.

(B) Other Purposes. Subject to the limitations prescribed in the Charter of the City, namely, that no more than seventy five percent (75%) of the proceeds of the City Income Tax, after payment of the expenses of collection and enforcement, shall be spent for any purpose other than a capital improvement, the net proceeds after cost of administration, enforcement, credits, and refunds shall be applied to the following separate accounts to be kept by the Finance Director for capital improvements and for the General Fund operation of the City, as herein designated:

(1) The first two-ninths (2/9) of such net proceeds to fire and emergency medical service operations and the purchase and/or maintenance of equipment and/or facilities, including related debt service.

(2) The second two-ninths (2/9) of such net proceeds to police, fire and emergency medical service operations and the purchase and/or maintenance of equipment and/or facilities, including related debt service.

(3) The third one-ninth (1/9) of such net proceeds to provide funds for municipal operations of the City, including police, fire and service department staffing needs and quality of life projects and programs as determined by the Council of the City, including related debt service.

(4) The remaining four-ninths (4/9):

(a) To real estate acquisition and expansion. "Real estate expansion" means expansion and remodeling of any real estate, including buildings thereon to which the City has a title in fee simple or a leasehold interest of not less than twenty five (25) years;

(b) To construction or relocation of any bridges or contributions to any proper governmental body for the construction, relocation or repair of any bridges or bridge routes within the City;

(c) To sanitary sewer systems construction and installation of trunk lines and interceptor systems and the collecting sanitary sewer lines;

(d) To street construction, installation, widening, resurfacing hard finish streets, relocating and restoring curbs, gutters and sidewalks with all accessories within the City, including contributions to any proper governmental body for such purposes within the City;

(e) To storm sewer construction, trunk line construction, installation and expanding facilities;

(f) To Safety Department purchase of Fire Department equipment, and Police Department equipment and expansion of facilities;

(g) To the purchase of any capital equipment;

(h) To water work system, construction and installation of trunk lines and water distribution lines, land acquisition and well field development; and

(i) To the General Fund."

SECTION 5. Effective January 1, 2027, Sections 187.01, 187.03, 187.04 and 187.27 of the Codified Ordinances of the City of Kent, Ohio, as it has heretofore existed, is hereby repealed. Provided, however, that no provision of this ordinance, including the repeal of Sections 187.01, 187.03, 187.04 and 187.27 of the Codified Ordinances of the City of Kent, Ohio, as they have heretofore existed, shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the municipal income tax assessed by Chapter 187 of the Codified Ordinances of the City of Kent, Ohio, as it has heretofore existed and shall remain in effect until January 1, 2027.

SECTION 6. This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this resolution were taken, and all deliberations of this Council and of any of its committees that resulted in such formal actions were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 7. That this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City and for the further reason that it is necessary that this Ordinance be effective immediately in order to enable the City to timely commence collection of the City's income tax for the amended purpose provided for in this Ordinance commencing January 1, 2027, as approved by the electors of this City; for which reason and other reasons manifest to this Council this Ordinance shall take effect and be in force immediately upon its passage.

ADOPTED: ________________________
Date

____
Jake E. Amrhein
Mayor and President of Council

EFFECTIVE: ______________________
Date

ATTEST: __________________________
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* 2026-_____, PASSED BY THE COUNCIL OF THE CITY OF KENT ON _________________, 2026.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

ORDINANCE NO. 2026 - 055

AN ORDINANCE AMENDING ORDINANCE 2025-127 APPROVING AN AGREEMENT WITH PINGREE 2000 REAL ESTATE HOLDINGS, LLC AND CLERAC, LLC (aka ENTERPRISE HOLDINGS, LLC) TO UPDATE REVISIONS TO ITS INITIAL EMPLOYEE RELOCATION PLANS AND DECLARING AN EMERGENCY.

WHEREAS, the General Assembly of the State of Ohio, by the enactment of Ohio Revised Code Sections 3735.65 et seq. the Community Reinvestment Area Program, has heretofore authorized municipal corporations to designate Community Reinvestment Areas within the State in order to provide incentives for new residential, commercial or industrial development and/or rehabilitation in such areas, by making available real property tax exemption for such new development or rehabilitation; and

WHEREAS, pursuant to said Community Reinvestment Area Program, this City Council by Ordinance No. 2005-55, approved the designation of the geographic area described in said Ordinance as Community Reinvestment Area II; and

WHEREAS, Pingree 2000 Real Estate Holdings, LLC, main office located at 8249 Mohawk Drive, Strongsville, Ohio and CLERAC, LLC, aka Enterprise Holdings, LLC, dba Enterprise Rent-A-Car, main office located at 600 Corporate Park Drive, St. Louis, MO, are proposing a real property investment of $2,276,762 which includes $650,000 for property acquistion and $1,626,762 for the renovations to the existing building and site located at 1225 West Main Street; and

WHEREAS, Pingree 2000 Real Estate Holdings, LLC, and CLERAC, LLC, aka Enterprise Holdings, LLC. shall create, within a time period not exceeding thirty-six (36) months after completion of construction and renovation of the facility, one (1) full-time job and forty-nine (49) part-time jobs and retain six (6) full-time jobs and one (1) part-time job at the project site; and

WHEREAS, the Company has submitted an application to the City requesting a real property tax exemption for the Project, and the City desires to enter into a Community Reinvestment Area Agreement (the "Agreement") with the Company; and

WHEREAS, the Project is located in the Kent City School District and the Board of Education of the Kent City School District, has been notified of the proposed Agreement in accordance with Ohio Revised Code Section 5709.83, and for the reasons stated in Section 2 of this Ordinance and Ohio Revised Code Section 3735.671(A)(2), no Board of Education approval is required; and

WHEREAS, the City Council has determined that it will be in the best interests of the City and its citizens to proceed to enter into the Agreement with the Company, and that fulfillment of such Agreement will carry out the purposes of the Community Reinvestment Area Program.

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

<u>SECTION 1</u>. That this City Council hereby approves the Agreement providing for the Project and for an exemption from real property taxation of 75% of the increase in the assessed valuation of real property resulting from improvements to real property for 12 years. Said Agreement shall be in substantially the form of the Agreement on file with the Clerk of Council, with such revisions as are approved by the Director of Law of the City; and this Council hereby authorizes the City Manager to execute the Agreement on behalf of the City.

SECTION 2. That this Council hereby estimates that for each tax year the real property is exempted from taxation, the amount of any payment by the City to the Kent City School District pursuant to Section 5709.82 of the Ohio Revised Code, together with the amount of taxes charged and payable on any portion of the assessed valuation of the renovation and addition to the property that will not be exempted from taxation under the Agreement, equals or exceeds twenty-five (25%) percent of the amount of taxes that would have been charged and payable that year upon the real property had that property not been exempted from taxation. This Council hereby certifies to the Kent City School District Board of Education that this estimate is made in good faith.

SECTION 3. That this Council hereby authorizes the City Manager, Mayor, Director of Law, Finance Director and Community Development Director to take such additional steps, execute such documents and provide such information and certifications as are necessary and appropriate to carry out and implement the terms and conditions of the aforesaid Agreement and the requirements and policies of the Community Reinvestment Area Program.

SECTION 4. That pursuant to Section 3735.671 of the Ohio Revised Code, the authorized officer is hereby directed to deliver a copy of the Agreement to the Director of the Department of Development of the State of Ohio within fifteen (15) days after the Agreement is entered into. On or before March 31 of each year that the exemption set forth in Section 1 hereof remains in effect, the Mayor or other authorized officer of this City shall prepare and submit to the Director of the Department of Development of the State of Ohio and to the Kent City School District a status report required under Section 3735.672 of the Ohio Revised Code.

SECTION 5. That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were passed in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal actions, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 6. That this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City and for the further reason that this Ordinance is required to be immediately effective in order to authorize the execution of the Agreement, in order to provide for creation of jobs and economic opportunities in such area, which are vitally needed in order to enhance revenues for the City, and to improve the economic welfare of the people, for which reasons and other reasons manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediately after passage.

PASSED: ______________________________
Date

____
Jack Amrhein
Mayor and President of Council

EFFECTIVE: __________________________
Date

ATTEST: __________________________
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ___________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON _______________________, 20______.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

CITY OF KENT

COMMUNITY REINVESTMENT AREA (CRA) AGREEMENT

This agreement made and entered into as of ____________, 2026 by and between the City of Kent, Ohio, a municipal corporation, with its main offices located at 319 South Water Street, Kent, Ohio 44240 (hereinafter referred to as "Kent" or "the City") and Pingree 2000 Real Estate Holdings, LLC, a real estate holding company with its main office located at 8249 Mohawk Drive, Strongsville, Ohio 44136, (hereinafter referred to as "Pingree") and CLERAC, LLC,, also known as Enterprise Holdings, LLC, an operating company with its main office located at 600 Corporate Park Drive, Saint Louis, Missouri 63105, (hereinafter referred to as "Enterprise"). WITNESSETH;

WHEREAS, the City has encouraged the acquisition and redevelopment of real property located in the area described in Exhibit A attached hereto and designated as Community Reinvestment Area II; and

WHEREAS Pingree and Enterprise are desirous to renovate the existing building at 1225 West Main Street, Kent, Ohio 44240, hereinafter referred to as the "PROJECT," within the boundaries of the aforementioned Community Reinvestment Area, provided that the appropriate development incentives are available to support the economic viability of said PROJECT; and

WHEREAS, the Council of the City of Kent, Ohio, by Ordinance No 2005-55, passed June 15, 2005, designated the area as a "Community Reinvestment Area," pursuant to Chapter 3735 of the Ohio Revised Code; and

WHEREAS, effective July 12, 2005, the Director of the State of Ohio Department of Development determined that the aforementioned area designated as Community Reinvestment Area II in said Ordinance No. 2005-55 contained the characteristics set forth in Section 3735.66 of the Ohio Revised Code and confirmed said area as a Community Reinvestment Area under said Chapter 3735; and

WHEREAS, the City, having appropriate authority for the stated type of project, is desirous of providing the Company with incentives available for the development of the PROJECT in Community Reinvestment Area II under Chapter 3735 of the Ohio Revised Code; and

WHEREAS, Pingree and Enterprise have submitted a proposed agreement application to the City, a copy of which is attached hereto as Exhibit B (the "APPLICATION"); and

WHEREAS, the Director of Community Development of the City has investigated the application of Pingree and Enterprise and has recommended the same to the Council of the City on the basis that Pingree and Enterprise are qualified by financial responsibility and business experience to create and preserve employment opportunities in said Community Reinvestment Area and improve the economic climate of the City; and

WHEREAS, the project site as proposed by Pingree and Enterprise, is located in the Kent City School District and the Board of Education of the Kent City School District has been notified in accordance with Section 5709.83 and been given a copy of the Application, and, pursuant to Section 3735.671(A)(2), no approval is required; and

WHEREAS, pursuant to Section 3735.67(A), and in conformance with the format required under Section 3735.671, of the Ohio Revised Code, the parties hereto desire to set forth an agreement with respect to matters hereinafter contained;

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained and the benefit to be derived by the parties from the execution hereof, the parties herein agree as follows:

1. Pingree and Enterprise shall renovate the existing building at **1225 West Main Street, Kent, Ohio 44240 (PROJECT)**. The PROJECT will involve a total investment by Pingree and Enterprise of approximately fourteen million, four hundred and six thousand, seven hundred and sixty-two dollars ($14,406,762.00), plus or minus 10% at the project site. Included in this investment are six hundred fifty thousand dollars ($650,000) for the acquisition of the land and the building, approximately one million, six hundred and twenty-six thousand, seven hundred and sixty-two dollars ($1,626,762.00) for the existing building renovations, approximately forty thousand dollars ($40,000.00) for machinery and equipment, approximately ninety thousand dollars ($90,000.00) for the acquisition of furniture and fixtures and twelve million dollars ($12,000,000.00) of vehicle inventory.

The improvements are to be made on the property listed as **Permanent Parcel Numbers 17-028-20-00-121-001** on the real property list of the Portage County Auditor.

The PROJECT will begin after the date hereof and all renovation and construction will be complete by August 2026.

2. Pingree and Enterprise shall relocate to the City, within a time period not exceeding thirty-six (36) months after the completion of construction and renovation of the aforesaid facility, **~~three (3)~~ one (1) full-time job~~s~~ and ~~seventy-seven (77)~~ forty-nine (49) part-time jobs and retain ~~nine (9)~~ six (6) full-time jobs and one (1) part-time job** at the project site.

Pingree and Enterprise currently have five hundred ninety-four (594) full-time permanent employees and three hundred five (305) part-time permanent employees in the State of Ohio.

The relocation of ~~three (3)~~ one (1) new full-time employee~~s~~ and ~~seventy-seven (77)~~ forty-nine (49) new part-time employees in Kent will result in approximately **~~one million three hundred ninety-one thousand eight hundred twenty-two dollars ($1,391,822)~~** **eight hundred and twenty-four thousand, six hundred and sixty-two dollars ($824,662)** of additional annual payroll in the City for Pingree and Enterprise. The retention of the existing jobs in the State of Ohio will assist Pingree and Enterprise in maintaining ~~one million, seven hundred and thirty-eight thousand, eighteen dollars ($1,738,018)~~ one million, one hundred and sixteen thousand, eight hundred and forty-eight dollars ($1,116,848) of existing payroll of its current annual payroll of forty-one million, fifty thousand, nine hundred and fifty-five dollars ($41,050,955) in the State of Ohio. Total payroll in the State of Ohio expected after the period of job creation ends is forty-one million, one hundred and three thousand, ninety-six dollars ($41,103,096).

3. Pingree and Enterprise shall provide to the City of Kent Tax Incentive Review Council any information reasonably required by the Council to evaluate the property owners' compliance with the agreement, including returns filed pursuant to Section 5711.02 of the Ohio Revised Code, if requested by the Council.

4. The City hereby grants Pingree and Enterprise an **exemption from real property taxation of 75%** of the increase in the assessed valuation resulting from improvements to the real property described in Exhibit B hereto that is completed after the date hereof pursuant to Section 3735.67 of the Ohio Revised Code for **a period of twelve (12) years**. The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after December 31, 2026 nor extend beyond December 31, 2038.

Pingree and Enterprise must file the appropriate tax forms with the Portage County Auditor to effect and maintain the exemptions covered by this agreement.

5. Pingree and Enterprise shall pay such real property taxes as are not exempted under this agreement and are charged against Permanent Parcel Number 17-028-20-00-121-001and shall file all tax reports and returns as required by law. If Pingree and Enterprise fail to pay such taxes or file such returns and reports, the exemptions from taxation granted under this agreement may be rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter.

6. The City shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

7. If for any reason the Community Reinvestment Area designation expires, the Director of the State of Ohio Department of Development revokes certification of the area, or the City revokes the designation of the area, entitlements granted under this agreement shall continue for the number of years specified under this agreement, unless Pingree and Enterprise materially fail to fulfill their obligations under this agreement and the City terminates or modifies the exemptions from taxation granted under this agreement.

8. If Pingree and Enterprise materially fail to fulfill their obligations under this agreement, or if the City reasonably determines that the certification as to delinquent taxes required by this agreement is fraudulent, the City may thereafter terminate or modify the exemptions from taxation granted under this agreement, and may require the repayment of the amount of taxes that would have been payable had the property not been exempted from taxation under this agreement.

9. Pingree and Enterprise hereby certify that at the time this agreement is executed, they do not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and do not owe delinquent taxes for which it is liable under Chapter 5733, 5735, 5739, 5741, 5743, 5747, or 5753 of the Ohio Revised Code, or, if such delinquent taxes are owed, Pingree and Enterprise currently are paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against it. For the purposes of the certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Ohio Revised Code governing payment of those taxes.

10. Pingree and Enterprise and the City acknowledge that this agreement must be approved by formal action of the legislative authority of the City as a condition for the agreement to take effect. This agreement takes effect upon such approval.

11. Exemptions from taxation granted under this agreement shall be revoked if it is determined that Pingree and Enterprise, any successor property owner, or any related member (as those terms are defined in Section 3735.671 of the Ohio Revised Code) has violated the prohibition against entering into this agreement under Division (E) of Section 3735.671 or Section 5709.62 or 5709.63 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections.

12. Pingree and Enterprise affirmatively covenant that they have not knowingly made any false statements to the State of Ohio or the City of Kent in the process of obtaining approval of the Community Reinvestment Area incentives. If Pingree and Enterprise have knowingly made a false statement to the State or City to obtain the Community Reinvestment Area incentives, the party making such false statement shall be required to immediately return any monies received under this agreement, pursuant to Ohio Revised Code Section 9.66(C)(2) and shall be ineligible for any future economic

development assistance from the State, any state agency or a political subdivision, pursuant to Ohio Revised Code Section 9.66(C)(1). Any person who knowingly makes a false statement to secure economic development assistance may be guilty of falsification, a misdemeanor of the first degree, pursuant to Ohio Revised Code Section 2921.13(A)(4), which is punishable by a fine of not more than $1,000 and/or a term of imprisonment of not more than six (6) months.

13. This agreement is not transferable or assignable without the express, written approval of the City.

14. This agreement shall be binding upon, and shall inure to the benefit of, the parties hereto and their respective successors and assigns.

15. This agreement may be executed in multiple counterparts, each of which, when so executed, shall be deemed an original, and all of which shall together constitute one and the same document, and shall be binding on the signatories; and the signature of any party to any counterpart shall be deemed a signature to, and may be appended to, any other counterpart.

[Balance of page intentionally left blank.]

IN WITNESS WHEREOF, the aforementioned parties have caused this instrument to be executed as of the date set forth on the first page hereof.

CITY OF KENT, OHIO

By: ____
Dave Ruller, City Manager, City of Kent

Approved as to form:

____
Hope Jones, Director of Law, City of Kent

Pingree 2000, LLC

By: ____

Name: ____

Title: ____

CLERAC, LLC

By: ____

Name: ____

Title: ____

ORDINANCE NO. 2026-056

AN ORDINANCE REPEALING ORDINANCES 1995-103, 1999-64, AND 2009-38 AND ADOPTING NEW BY-LAWS AND RULES OF PROCEDURE FOR THE SUSTAINABILTY COMMISSION THAT IDENTIFIES THE SUSTAINABILITY COMMISSION'S FOCUS AREAS FOR SUSTAINABILITY EFFORTS AND ALLOWS THE SUSTAINABILTY COMMISSION TO AMEND ITS OWN BY-LAWS AND RULES OF PROCEDURE IN THE FUTURE WITHOUT REQUIRING COUNCIL REVIEW AND AUTHORIZATION AND DECLARING AN EMERGENCY.

WHEREAS, the Sustainability Commission acts in an advisory role in furtherance of the goals set forth in the Climate Action Plan, as well as any other environmental and sustainability issues; and

WHEREAS, the Sustainability Commission is the only Board or Commission that currently requires Council approval of amendments to its by-laws and rules of procedure; and

WHEREAS, the Sustainability Commission should have the authority to amend its by-laws and rules of procedure consistent with other City boards and commissions in order to improve time efficiency and enable the Sustainability Commission to respond to changes in procedural or topical matters of interest.

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

SECTION 1. That Kent City Council repeal Ordinances 1995-103, 1999-64, and 2009-38 and adopt new by-laws and rules of procedure for the Sustainability Commission more fully outlined per Exhibit "A", attached hereto and made a part thereof.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City, for which reason and other reasons manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediate after passage.

PASSED: ______________________
Date

EFFECTIVE: ____________________
Date

ATTEST: ________________________
Kathleen Coleman
Clerk of Council

____
Jack Amrhein
Mayor and President of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ____________________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON ______________________________, 20______.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

EXHIBIT A

SUSTAINABILITY COMMISSION BY-LAWS AND RULES OF PROCEDURE

ARTICLE I. OBJECTIVE AND PURPOSE

The objective and purpose of the Sustainability Commission of the City of Kent, Ohio (hereafter referred to as the "Commission") is to act in an advisory role in furtherance of the goals set forth in the Climate Action Plan (CAP), as well as any other environmental and sustainability issues. authorized by Kent City Council in April 2023 (Resolution 2023-018) and any future updates to the CAP. The Commission operates under the guidance of the City's full-time Sustainability Coordinator.

The Commission's advisory capacity is focused in the following three (3) core components to provide support for the City's sustainability efforts:

1) Input and Advisory: The Commission shall provide feedback and input on sustainability work being done by the City, as reported orally and in writing by the Sustainability Coordinator to the Commission. Should Kent City Council or other City staff have a direct request of the Commission, it will be communicated by the Sustainability Coordinator to the Commission. Any suggested actions, recommendations, and/or proposed legislation related to the City's sustainability work generated by the Commission will be reviewed by the Sustainability Coordinator and City staff in order to ensure compliance with City legislation, policies, and procedures. A portion of every Commission meeting agenda will allocate time for Commission input on the staff report and/or other direct information requests, if any, that may arise from Council, City staff, or members of the community.

2) Education and Outreach: The Commission will support and assist the Sustainability Coordinator in sharing and promoting the programs, initiatives, and other work related to the City's sustainability efforts. Such efforts may include participation in various forms of community engagement and the provision of sustainability-related educational efforts for the general public, including but not limited to tabling at events, presentations, writing articles for the City's Sustainable Kent e-Newsletter, development of informational and/or promotional materials, and/or other aspects of event planning. If individual Commission members are asked to participate in a sustainability event or activity not organized by the City or the Commission, the member will review the invitation with the Sustainability Coordinator and the other Commission members to secure prior approval before accepting and participating in the event or activity. Any approved events scheduled outside of the

Community Development Department's regular business hours requires the Commission member who agreed to participate to be solely responsible for attending the event as a Commission volunteer. Members of the Commission also may assist the Sustainability Coordinator in staffing City approved events held during regular and non-regular business hours. A portion of every Commission meeting agenda will allocate time for members to review any known and/or potential education and outreach events for Commission approval. A majority vote from the Commission approving attendance at an event is required. The Community Development Director will need to approve a Commission member attending an event if the event is held prior to a Commission vote approving participation in the event.

3) Connection to Sustainability Interests in the Kent Community: The Commission will share information and resources related to sustainability issues, concerns, events, and needs as they arise. A portion of every Sustainability Commission meeting agenda will allocate time for this type of communication so that the Commission and the Sustainability Coordinator are aware of sustainability-related matters occurring within the Kent community. Should an item or topic addressed during this portion of the meeting warrant further discussion or research, members will vote to list it as an item on a future agenda for formal discussion by the Commission. Outside of scheduled Commission meetings, members may share event or resource information with the Sustainability Coordinator who will disseminate the information as a no action item. Any of those items may be brought to the next Commission meeting by a member for further discussion during this prescribed part of the meeting.

ARTICLE II. MEMBERSHIP

The Sustainability Commission shall consist of five (5) citizens with an interest in sustainability who are appointed to a three (3) year term by Kent City Council. Kent City Council may appoint a member of Council as a non-voting liaison to the Sustainability Commission.

ARTICLE III. OFFICERS AND RESPONSIBILITIES

A. The officers of the Commission shall consist of a Chairperson, Vice Chairperson, and Secretary.
B. The Chairperson will be the presiding officer over regular business meetings as well as any special meetings that may be called by the Commission. The Chairperson shall perform the following duties:
   1) The Chairperson shall call the meeting to order at the appointed time;
   2) The Chairperson shall determine if a quorum of the body is present for the meeting;

3) The Chairperson shall announce the sequence of the order of business to take place at the meeting based on the agenda publicly posted for the meeting;
4) The Chairperson shall state and put to a vote all actions and questions that legitimately come before the Commission;
5) The Chairperson shall protect the meeting from disruptive, frivolous or irrelevant discussions or motions;
6) The Chairperson shall be responsible for maintaining order during the meeting;
7) The Chairperson shall make every effort to expedite the progression of business to come before the Commission, while remaining cognizant of the right to speak held by all members and the audience.
8) The Chairperson may participate in any discussion and shall be a voting member on the Commission.

C. The Vice Chairperson shall assume responsibility at a Commission meeting in the absence of the Chairperson.
D. The Sustainability Coordinator is designated as the Secretary for the Commission. The Secretary is responsible for developing the meeting agenda, posting Commission meeting notices for the meetings in accordance with the City's open meeting requirements, and preparing summaries of the Commission meetings that will be retained in the City's files. The Secretary shall act as the Chairperson of any meeting at which the Chairperson and Vice Chairperson are not present.

ARTICLE IV. ELECTION OF OFFICERS AND TERMS OF OFFICE

A. The Commission shall elect a Chairperson at the first meeting of each calendar year;
B. The Chairperson shall be elected by a majority vote of the Commission and shall serve a one-year term. The Chairperson may be re-elected to additional terms as long as membership is maintained on the Commission.
C. The Vice Chairperson shall be elected by a majority vote of the Commission and shall serve a one-year term. The Vice Chairperson may be re-elected to additional terms as long as membership is maintained on the Commission.

ARTICLE V: MEETINGS

A. Commission meetings shall be held quarterly on the first Monday of February, May, August, and November, except when a legal holiday falls on this day. In the event the first Monday of the designated meeting month is a holiday, the meeting of the Commission shall be scheduled on the following Monday of the month that is not a legal holiday.

B. A majority of the members of the Commission shall constitute a quorum. This will be the number of affirmative votes necessary to approve and proceed with business of the Commission;
C. The Secretary shall prepare an agenda and any related materials for each meeting and be responsible for ensuring the meeting notice is posted at Kent City Hall, 319 S. Water Street, a minimum of 48 hours prior to the date of the meeting. The Secretary shall be responsible for ensuring the meeting notice and any related materials are distributed to all Commission members as well as any persons having a specific interest in any meeting;
D. No more than two Commission members may participate in any ad-hoc working group(s) and/or sub-committee(s), which may be convened informally (with or without the Sustainability Coordinator) outside of the scheduled Commission meetings. Ad hoc working groups can include non-Commission members without violating the Commission's by-laws or rules of procedure.
E. Work Sessions

The Commission can schedule Ad Hoc working sessions (hereinafter referred to as "work session(s)") and/or Special Meetings outside of normal Community Development Department business hours in months when there is not a quarterly meeting, or even in the same month as a formal quarterly meeting. A work session has no more than two Commission members present, and no voting activity will be held at said work session. These work sessions are intended to allow for brainstorming, drafting or reviewing of materials, generation of new ideas, and/or any other items needed for Commission business.

The standard practice for scheduling and holding a work session(s) (no quorum/voting activity) is as follows:

1) A member of the Sustainability Commission reaches out to another relevant Commission member and/or community member(s) to request a work session. Members coordinate the logistics of availability, day, time, and place amongst themselves and hold the meeting. No meeting minutes or summaries are required for a work session. City staff are not required to be present.
   a. Should a member of the Commission wish to hold a work session during Community Development business hours (earliest time to convene 7am – adjournment by 5pm) ***and*** would like the Sustainability Coordinator to be present, they may reach out to the Sustainability Coordinator with the work session request, and the Sustainability Coordinator can assist with availability logistics and help hold/attend the meeting.
2) Any items generated during a work session that need a vote or full board discussion can be brought back to the full board at a quarterly meeting and/or a Special Meeting can be requested for a future date.

F. Special Meetings

If Commission business (either on a previously approved topic, or a new topic) requires a full board discussion and/or a subsequent vote by members, a quorum is required and a special meeting is needed.

The standard practice for scheduling and holding a Special Meeting (full board discussion, quorum, and/or vote required) is as follows:

1) The Chairperson of the Commission reaches out to the Sustainability Coordinator to request a Special Meeting on a specific topic or issue at least 48 hours, but preferably 7 to 10 days prior to when the meeting is desired to be held.
    a. If another member of the Commission would like to request a Special Meeting, they must submit their request to the Chairperson
2) The Sustainability Coordinator sends notice of the potential date(s) and time(s) to the members of the Sustainability Commission to poll members for attendance and ensure a quorum is available.
3) The Sustainability Coordinator will format the agenda and ensure it is posted pursuant to open meeting notice requirements and will schedule for the City Hall Community Room to be unlocked for access. Staff will not attend the meeting if it is held outside of normal business hours.
4) The Chairperson will run the agenda for the meeting and will assign someone to take summary meeting notes. If the meeting notes are forwarded to the Community Development Department, staff can draft the summary minutes for the public record and forward to the Commission for review and approval at the next scheduled quarterly meeting.

ARTICLE VI. RECORDS AND FILES

All records and files, including meeting agendas, meeting summaries, related documents, and correspondence to and from the Commission shall be maintained by the Community Development Department. Such information shall be open to the public and may be accessed by the public during regular Community Development business hours.

ARTICLE VII. UNEXCUSED ABSENCES

Commission members are expected to notify the Sustainability Coordinator or the Community Development Department in the event a member must be absent from a meeting and any absence with a notice is considered excused.

Any Commission member without an excuse from three (3) regular meetings within a single calendar year may be referred to Kent City Council for consideration of removal from the Commission.

ARTICLE VIII. AMENDMENTS

These by-laws and rules of procedure may be amended by a two-thirds (2/3) vote of the entire membership of the Commission.

APPROVED:____________________________

ORDINANCE NO. 2026-057

AN ORDINANCE AUTHORIZING A THIRD AMENDMENT TO A LEASE OF LAND FOR PRIVATE REDEVELOPMENT WITH COLLEGE TOWN KENT, LLC TO CHANGE THE METHOD OF CALCULATION FOR THE ANNUAL PARKING LOT MAINTENANCE FEE AND DECLARING AN EMERGENCY.

WHEREAS, after review of the parking lot maintenance costs, the City is recommending modifying the maintenance fee calculation to align with the City's actual maintenance costs; and

WHEREAS, the 15-year period for the $30,000 annual payment from College Town Kent is nearing completion and College Town Kent is requesting the City to provide a list of annual costs for the maintenance in the lot; and

WHEREAS, the City and College Town Kent are proposing a third amendment to the ground lease that will remove the language associated with the $30,000 annual payment for maintenance costs and to add language stating College Town Kent is responsible for 29.76% of documented actual maintenance costs.

WHEREAS, the City will need to maintain records that will document the costs and this documentation and an invoice for 29.76% of the actual costs will be sent to College Town Kent within thirty (30) calendar days after the end of each calendar year.

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

<u>SECTION 1.</u> That Kent City Council authorize the Third Amendment to a Lease of Land for Private Redevelopment with College Town Kent, LLC to change the method of calculation for the annual parking lot maintenance fee and are more fully outlined per Exhibit "A", attached hereto and made a part thereof.

<u>SECTION 2.</u> That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

<u>SECTION 3.</u> That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City, for which reason and other reasons manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediate after passage.

PASSED: ______________________
Date

EFFECTIVE: ______________________
Date

ATTEST: ______________________
Kathleen Coleman
Clerk of Council

____
Jack Amrhein
Mayor and President of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ___________________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON _____________________________, 20______.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

THIRD AMENDMENT

TO

LEASE OF LAND FOR PRIVATE REDEVELOPMENT

This Third Amendment to the Lease of Land for Private Development (this "Third Amendment") is made and effective as of the ____ day of June, 2026, (the "Effective Date") and is entered into by and between the City of Kent, OH (the "City") and College Town Kent, LLC ("Lessee"). The City and Lessee are sometimes referred to individually as a "Party" and collectively as the "Parties".

PREAMBLES

A. WHEREAS**,** the City and Lessee entered into a written ground lease agreement, entitled Lease of Land For Private Redevelopment, dated September 6, 2011, (the "Original Lease"), concerning the certain real estate located in the City of Kent, Ohio and more fully described in the Original Lease; and,

B. WHEREAS the City and Lessee subsequently entered into two (2) amendments to the Original Lease, entitled "Amendment to Lease of Land For Private Redevelopment", dated December 19, 2011, (the "First Amendment") and "Second Amendment to Lease of Land For Private Redevelopment", dated January 8, 2013, (the "Second Amendment"), and;

C. WHEREAS, there have been no other amendments to the Original Lease, the First Amendment or the Second Amendment; and,

D**.** WHEREAS, the Original Lease and the First Amendment and Second Amendment are referred to hereinafter collectively as the "Lease"; and,

E. WHEREAS, the Lease contemplated the construction by the City of Public Improvements as more fully described in the Original Lease (Section 6 and Exhibit C) including a "surface parking lot" (the "Surface Lot"); and,

F. WHEREAS**,** the Lease required the City to manage and maintain the Surface Lot and required Lessee to pay the City Thirty Thousand Dollars ($30,000.00) per year to assist with the City's maintenance costs (the "Maintenance Costs"); and,

G. WHEREAS, Maintenance Costs are defined as the costs incurred by the City to maintain and care for the Surface Lot including, but not limited to, sweeping and plowing the parking area, seal coating the asphalt, mowing grass, caring for the trees, irrigation system and landscaping, and other duties of a similar maintenance nature; and,

H. WHEREAS, the City and Lessee desire to amend the terms of the Lease by entering into this Third Amendment in order to amend and clarify their respective duties regarding maintenance of the Surface Lot and payment of the Maintenance Costs.

NOW, therefore, in consideration of the foregoing Preambles, the terms and conditions of this Third Amendment, the sum of One Dollar ($1.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged by the Parties, and intending to be legally bound hereby, the Parties hereto agree that the Lease is hereby clarified and amended by the following provisions that are hereby incorporated into the Lease:

1. **Incorporation Of Preambles** The Preambles set forth above are true, accurate and correct in all material respects, form a material part of this Third Amendment, modify, clarify and amend the terms and conditions of the Lease and are incorporated into the Lease and this Third Amendment. Capitalized terms used herein, unless otherwise defined in this Third Amendment, shall have the same meaning as those given in the Lease.

2. **AMENDMENTS TO LEASE** The Lease is hereby amended, confirmed and/or clarified by adopting following provisions:

2.01 The obligation of Lessee to pay the City's Costs in the amount of Thirty Thousand Dollars ($30,000.00) per year is hereby deleted from the Lease and, in substitution thereof, Lessee shall pay the City twenty-nine and 76/100 percent (29.76%) ("Lessee's Share") of the City's actual Maintenance Costs.

2.02 Lessee's Share, for 2026, shall be:

January through June	$15,000.00
July through December	29.76% of the City's Documented Costs

2.03 After December 31, 2026 29.76% of the City's Documented Costs

2.04 The City shall prepare invoices and other documentation to verify the City's Costs that it actually incurred and paid for maintenance related costs during the calendar year and deliver the invoices and other documentation to Lessee within thirty (30) calendar days after the end of each calendar year. Lessee shall then pay the City the Lessee's Share within thirty (30) calendar days of Lessee's receipt of the invoices and other documentation.

3. NOTICES Any notice, communication, request, reply or advice (a "Notice") required or permitted to be given under and/or pursuant to the Lease or this Third Amendment must be in writing and shall be deemed given upon transmission of the Notice via electronic mail addressed to the Party to be notified (the "Notified Party") at the addresses set forth below so long as a copy of the Notice is also sent simultaneously to the Notified Party by any one (1) of the following <u>additional</u> methods: (a) depositing it with the United States Postal Service (the "USPS"), postage prepaid, by regular mail; (b) depositing it with the USPS and sent by certified mail, return receipt requested, postage prepaid; (c) delivering it in person. If a Party fails to provide a physical or street address, an operational email address, or provides an address to which the USPS is unable to deliver, then any of the forms described in (a) through (c) above may be utilized together with a telephone call if the intended Notified Party has provided an operational phone number. If a Party does not fully comply with the foregoing Notice procedure, any Notice will be deemed delivered if and when actually received by the other Party. This paragraph shall control any Notice between the City and Lessee except for specifically limited situations or circumstances as may be discussed more fully herein. If either the City or

Lessee desires to change its address said change shall be effective upon providing Notice thereof to the other Party.

Notice to the City:

Bridget Susel
Community Development Director
City of Kent
930 Overholt Road, Kent, Ohio 44240
Email: bridget.susel@kentohio.gov

Notice to Lessee:
College Town Kent, LLC
Attn: Michele and Sam Felton
12 Grandview Circle, Canonsburg, PA 15317-8533
PH: 514-724-8523 Email: michele.mavilla@stclairmgmt.com
sam.felton@stclairmgmt.com
with a copy to:

John P. Liekar, Jr.
12 Grandview Circle, Canonsburg, PA 15317-8533
PH: 514-724-8613 Email: john.liekar@centimark.com

4. **ENTIRE AGREEMENT** The Lease is not otherwise amended. To the extent any terms of the Lease or any addendum, appendix or exhibit thereto conflict with this Third Amendment, the terms of this Third Amendment shall control. This Third Amendment contains the full, final and entire agreement between the Parties hereto, and neither they nor their agents shall be bound by any verbal or written agreements, conditions or representations not contained and/or incorporated into this Third Amendment. The Lease and this Third Amendment, together with any attached exhibits and/or incorporated documents, constitutes the entire agreement and understanding of the Parties hereto respecting the subject matter of the Lease and this Third Amendment and correctly sets forth the obligations of the Parties to each other as of the Effective Date of this Third Amendment. All prior understandings and agreements, whether oral or written, are superseded by the Lease and this Third Amendment. There are no other representations, agreements, arrangements or understandings, oral or written, between or among the Parties hereto relating to the subject matter of this Third Amendment that are not fully expressed herein. Any agreements or representations, oral or written, respecting the subject matter of this Third Amendment, not expressly set forth herein, are null and void. Prior drafts of the Lease or this Third Amendment, or any changes to said prior drafts or negotiations relating to said prior drafts, shall not be used to interpret this Third Amendment, and such drafts, changes, and negotiations shall not be admissible into evidence in any legal proceedings. This Third Amendment: (i) shall not be amended or modified in any manner whatsoever except by a writing signed by officers of all Parties hereto, (ii) may not be verbally modified by any agent or representative of the Parties.

5. **Counterparts and Execution** This Third Amendment may be executed in counterparts, each of which shall be an original, but all of which together shall constitute one and the same instrument and shall become effective when counterparts have been signed by, and

delivered to, both Landlord and Tenant, it being understood that the Landlord and Tenant need not sign the same counterpart. For evidentiary purposes, signatures contained in facsimile or electronically transmitted counterparts of this Third Amendment shall be deemed to be originals.

IN WITNESS WHEREOF, the Parties hereto, intending this document to be a sealed instrument and to be legally bound hereby, and after having carefully reviewed this Third Amendment and all other documents and exhibits incorporated herein and being satisfied with the contents thereof, have hereunto set their hands and seals the day and year noted by their signature.

WITNESS/ATTEST **City of Kent, Ohio**:

____________________ **BY:**___________________________________
Signature of Witness Dave Ruller, City Manager

____________________ Date of Signing: _________________, 2026
Printed Name of Witness

State of Ohio)
) SS:
County of Portage)

On this the _____ day of ___________, 2026, before me, a Notary Public in and for said County and State, personally appeared **Dave Ruller**, Manager of the City of Kent, Ohio, known to me, or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that he, as such officer, being authorized to do so, executed the foregoing instrument for the purposes therein contained by signing the name of the City of Kent, Ohio, by himself, as such officer and desiring the same to be recorded as such, the same being his free act and deed.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My commission expires: ____________________________________
Notary Public

Approved as to form and correctness.

____
City Law Director

WITNESS/ATTEST **College Town Kent, LLC**

____________________ **BY:**___________________________________

Signature of Witness | John P. Liekar, Jr., General Counsel

____________________ | Date of Signing: __________________, 2026

Printed Name of Witness

Commonwealth of Pennsylvania)

) SS:

County of Washington)

On this the _____ day of ___________, 2026, before me, a Notary Public in and for said County and State, personally appeared **John P. Liekar, Jr.,** General Counsel of College Town Kent, LLC, known to me, or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that he, as such officer, being authorized to do so, executed the foregoing instrument for the purposes therein contained by signing the name of College Town Kent, LLC, by himself, as such officer and desiring the same to be recorded as such, the same being his free act and deed.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My commission expires: ____________________________________

Notary Public

ORDINANCE NO. 2026 - 058

AN ORDINANCE AMENDING ORDINANCE NO. 2025-111, THE CURRENT APPROPRIATION ORDINANCE, PASSED DECEMBER 17, 2025; SO AS TO ADJUST APPROPRIATIONS, TRANSFERS AND ADVANCES FROM THE VARIOUS FUNDS OF THE CITY OF KENT TO INDIVIDUAL ACCOUNTS FOR THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2026; AND DECLARING AN EMERGENCY.

WHEREAS, it is necessary to amend current appropriations, transfers and advances for the expenses and other expenditures for the City of Kent, Ohio, for the fiscal year ending December 31, 2026.

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

SECTION 1. That the current appropriations Ordinance No. 2025-111 passed December 17, 2025, as amended by Ordinance No. 2026-12, passed 2/18/26, as amended by Ordinance No. 2026-26, passed 3/18/26, as amended by Ordinance No. 2026-30, passed 4/15/26, be amended as set forth in Exhibit "A", attached hereto and incorporated herein, so as to increase appropriations in Fund 001, General; Fund 106, Parks & Recreation; Fund 126, CDBG; Fund 128, Fire & EMS; Fund 138, ARPA; and so as to decrease Fund 202, Sewer; and Declaring an Emergency.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formation action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the residents of this City, for which reason and other reason manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediate after passage.

PASSED: ________________________
Date

____
Jack Amrhein
Mayor and President of Council

EFFECTIVE: ____________________
Date

ATTEST: ________________________
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ________________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON _________________________, 20_____.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

Exhibit A

2026 ORIGINAL APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/ Debt Service	Contingency	Fund & Department Total
General Fund (001)						
City Council	$ 241,770	$ 151,280	$ -	$ -	$ -	$ 393,050
Mayor	13,755	12,000				25,755
Community Support		122,000				122,000
City Manager	421,255	103,355				524,610
Community Engagement	124,250	44,100				168,350
Information Technology	325,930	685,210				1,011,140
Urban Renewal		35,500	220,000			255,500
Human Resources	146,100	35,985				182,085
Law	402,220	143,715				545,935
Budget & Finance	543,410	201,875				745,285
Community Development	829,550	476,955				1,306,505
Economic Development	151,325	43,275				194,600
Public Parking		94,030				94,030
Main Street Program		75,600				75,600
Service Administration	219,110	387,975				607,085
Shade Tree		168,675	20,000			188,675
Sustainability	115,280	3,400				118,680
Building	464,550	99,900				564,450
Land banking		5,000				5,000
Engineering	320,150	122,800				442,950
Miscellaneous & Sundry		542,100				542,100
Contingency					100,000	100,000
Fund Total	4,318,655	3,554,730	240,000	-	100,000	8,213,385
West Side Fire (101)						
Fire	179,850	38,800				218,650
Fund Total	179,850	38,800	-	-	-	218,650
Street Construction Maintenance & Repair (102)						
Service	1,604,380	1,379,920				2,984,300
Contingency					25,000	25,000
Fund Total	1,604,380	1,379,920	-	-	25,000	3,009,300
State Highway (103)						
Service		125,000				125,000
Fund Total	-	125,000	-	-	-	125,000
Recreation (106)						
Parks & Recreation	1,676,145	634,780	120,100			2,431,025
Fund Total	1,676,145	634,780	120,100	-	-	2,431,025
Food Service (107)						
Health	105,145	26,740				131,885
Fund Total	105,145	26,740	-	-	-	131,885
Health Department (110)						
Administration	590,030	196,680				786,710
Workforce Grant	97,945	3,250				101,195
Other Grants	0	115,055				115,055
Fund Total	687,975	314,985	-	-	-	1,002,960

2026 ORIGINAL APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/ Debt Service	Contingency	Fund & Department Total
Income Tax (116)						
Budget/Finance/IncTaxAdmin	152,820	687,400				840,220
Managed Reserve				25,540		25,540
Fund Total	152,820	687,400	-	25,540	-	865,760
Revolving Housing (120)						
Health	163,610	23,670				187,280
Fund Total	163,610	23,670	-	-	-	187,280
State & Local Forfeits (121)						
Police						-
Fund Total	-	-	-	-	-	-
Drug Law Enforcement (122)						
Police		20,000				20,000
Fund Total	-	20,000	-	-	-	20,000
Enforcement & Education (123)						
Police		11,000				11,000
Fund Total	-	11,000	-	-	-	11,000
Income Tax Safety (124)						
Police	9,492,915	955,420				10,448,335
Fund Total	9,492,915	955,420	-	-	-	10,448,335
Law Enforcement Trust (125)						
Police						-
Fund Total	-	-	-	-	-	-
Community Development Block Grant (126)						
Community Development		175,155	159,857			335,012
Fund Total	-	175,155	159,857	-	-	335,012
Fire & E.M.S. (128)						
Fire	6,624,890	971,600	3,341,550			10,938,040
Fund Total	6,624,890	971,600	3,341,550	-	-	10,938,040
Wireless 911 (129)						
Safety						-
Fund Total	-	-	-	-	-	-
Swimming Pool Inspections (130)						
Health	8,410	500				8,910
Fund Total	8,410	500	-	-	-	8,910
Police Pension (132)						
Police	180,000					180,000
Fund Total	180,000	-	-	-	-	180,000
Fire Pension (133)						
Fire	180,000					180,000
Fund Total	180,000	-	-	-	-	180,000

2026 ORIGINAL APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/ Debt Service	Contingency	Fund & Department Total
UDAG / EDA-RLF (134)						
City Manager/C.D.		570,000				570,000
Fund Total	-	570,000	-	-	-	570,000
CHIP Grant (136)						
City Manager/C.D.		160,000				160,000
Fund Total	-	160,000	-	-	-	160,000
Local American Rescue Plan Act (138)						
ARPA			23,388.56			23,388.56
Fund Total	-	-	23,388.56	-	-	23,388.56
Water (201)						
Service	2,216,890	1,454,530	934,955			4,606,375
Service (Capital Facilities)			523,050			523,050
Admin. Support	540,640	198,955	40,500			780,095
Budget & Finance (Debt)				41,799		41,799
Contingency					50,000	50,000
Fund Total	2,757,530	1,653,485	1,498,505	41,799	50,000	6,001,319
Sewer (202)						
Service	1,970,665	1,069,750	10,706,861.44			13,747,276.44
Service (Capital Facilities)			3,435,760			3,435,760
Admin. Support	459,540	168,155	39,950			667,645
Budget & Finance (Debt)				106,430		106,430
Contingency					50,000	50,000
Fund Total	2,430,205	1,237,905	14,182,571.44	106,430	50,000	18,007,111.44
Utility Billing (204)						
Budget & Finance		149,440				149,440
Fund Total	-	149,440	-	-	-	149,440
Solid Waste (205)						
Admin Support	52,270	176,910				229,180
Service	462,880	40,500				503,380
Fund Total	515,150	217,410	-	-	-	732,560
Storm Water Utility (208)						
Service	462,880	65,850	74,250			602,980
Service (Capital Facilities)			750,000			750,000
Admin. Support	376,260	88,670	1,650			466,580
Budget & Finance (Debt)				13,347		13,347
Fund Total	839,140	154,520	825,900	13,347	-	1,832,907

2026 ORIGINAL APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/ Debt Service	Contingency	Fund & Department Total
Guaranteed Deposits (230)						
Budget & Finance		1,000				1,000
Fund Total	-	1,000	-	-	-	1,000
Capital Projects (301)						
Safety			216,000			216,000
Service			987,900			987,900
Service (Capital Facilities)			25,395,856			25,395,856
Administrative	320,150		502,900			823,050
Parks & Recreation			10,000			10,000
Budget & Finance (Debt)				63,265		63,265
New City Hall (Debt)				456,920		456,920
Contingency					25,000	25,000
Fund Total	320,150	-	27,112,656	520,185	25,000	27,977,991
Municipal Public Improvement Tax Increment Equivalent (302)						
Service (Capital Facilities)						-
Budget & Finance (Debt)				414,025		414,025
Fund Total	-	-	-	414,025	-	414,025
Police Facility (303)						
Safety (Capital Facilities)		66,000	120,000			186,000
Budget & Finance (Debt)				1,029,150		1,029,150
Fund Total	-	66,000	120,000	1,029,150	-	1,215,150
Internal Service (807)						
Health Insurance		4,553,410				4,553,410
Fund Total	-	4,553,410	-	-	-	4,553,410
Total Appropriations	$ 32,236,970	$ 17,682,870	$ 47,624,528	$ 2,150,476	$ 250,000	$ 99,944,844
Original Appropriations	$ 31,410,370	$ 16,554,240	$ 20,605,557	$ 2,142,976	$ 250,000	$ 70,963,143
Amendment #1	589,600	455,085	26,541,371	-	-	27,586,056
Amendment #2	187,000	508,400	179,450	7,500	-	882,350
Amendment #3	-	9,100	298,150	-	-	307,250
Amendment #4	50,000	156,045	-	-	-	206,045
Amendment #5						-
Amendment #6						-
Amendment #7						-
Amendment #8						-
	$ 32,236,970	$ 17,682,870	$ 47,624,528	$ 2,150,476	$ 250,000	$ 99,944,844

2026 ORIGINAL APPROPRIATIONS - SCHEDULE OF OPERATING TRANSFERS AND TEMPORARY ADVANCES

Paying Fund	Original	Request	Change	Receiving Fund
Operating Transfers				
Fund 116 - Income Tax	$ 4,336,500			Fund 001 - General
Fund 116 - Income Tax	800,000			Fund 102 - St Const Maint & Repair
Fund 116 - Income Tax	4,654,138			Fund 124 - Income Tax Safety
Fund 116 - Income Tax	4,654,138			Fund 128 - Fire & E.M.S.
Fund 116 - Income Tax	4,034,138			Fund 301 - Capital Projects
Fund 116 - Income Tax	2,327,070			Fund 303 - Police Facility
Total Fund 116 Income Tax	20,805,984	-	-	
Fund 201 - Water	59,720	$ 74,720	$ 15,000	Fund 204 - Utility Billing
Fund 202 - Sewer	59,720	74,720	15,000	Fund 204 - Utility Billing
Fund 001 - General	0	50,000	50,000	Fund 106 - Parks and Rec
Fund 001 - General	700,000			Fund 110 - Health
Fund 001 - General	5,700,000			Fund 124 - Income Tax Safety
Fund 001 - General	4,400,000			Fund 128 - Fire & EMS
Subtotal - Total Operating Transfers	10,919,440	199,440	80,000	
Grand Total - All Transfers	$ 31,725,424	$ 199,440	$ 80,000	

ORDINANCE NO. 2026 - 059

AN ORDINANCE AUTHORIZING AMENDMENTS TO THE CITY OF KENT'S ZONING CODE TO MODIFY EXISTING DEFINITIONS, ADD NEW DEFINITIONS, AND INCLUDE SPECIFICATIONS TO DRIVEWAY REGULATIONS AND DECLARING AN EMERGENCY.

WHEREAS, on May 19, 2026, staff convened a public meeting with the Planning Commission to discuss the proposed text amendments and the Planning Commission voted unanimously to recommend Council approve all the proposed text amendments; and

WHEREAS, the following chapters will be amended:

1) Chapter 1102: DEFINITIONS
2) Chapter 1107: PARKING, LOADING, AND ACCESS MANAGEMENT

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

SECTION 1. That Kent City Council does hereby authorize the amendments of the City of Kent's Zoning Code and is more fully set forth in Exhibit "A", attached hereto and incorporated herein.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City, for which reason and other reasons manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediately after passage.

PASSED: ________________________
Date

____
Jack Amrhein
Mayor and President of Council

EFFECTIVE: ______________________
Date

ATTEST: __________________________
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ________________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON _________________________, 20______.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

<u>The following color key applies:</u>

- **Black text = existing text / no amendment**
- ~~**Red strikethrough text = existing to be removed**~~
- **Blue text is proposed new text**
- **Green existing section and chapter titles and headings**

SECTION 1102: 03: DEFINITIONS

~~**(232)**~~ **Warehousing:** A non-residential use engaged primarily in indoor storage, wholesale, and distribution of goods, products, supplies, and equipment, excluding bulk storage of materials.

~~(69)~~ **Dwelling, Residential:** Any building or portion thereof, which is designed or used primarily for residential purposes, including single family dwellings, single family rental dwellings, two family dwellings, apartment complex dwellings, dormitory dwellings, multi-family dwellings, rooming houses, and boardings houses, ~~a household unit, or three (3) or more unrelated individuals~~, but not including hotels, motels, and bed and breakfasts.

Dwelling, Commercial: Any building or portion thereof, which is designed or used primarily for short-term residential purposes (i.e. less than six months) including hotels, motels, and bed and breakfasts.

~~(70)~~ **Dwelling, Apartment Complex:** A residential development under one (1) controlling entity on one (1) parcel, containing three (3) or more dwelling units that have been approved by the Planning Commission and/or the Community Development Department to house in each dwelling unit ~~no~~ more than two (2) ~~four (4)~~ unrelated persons or a group of individuals that would otherwise qualify as a household unit.

~~(71)~~ **Dwelling, Dormitory:** A dwelling unit that does not meet the definition of a rooming house or boarding house but does provide residential accommodations for three (3) or more unrelated individuals with shared living, restroom, bathing, and/or cooking facilities. ~~and is affiliated with a college or university.~~

~~(107)~~ **Household Unit:** The collection of individuals residing together in a dwelling unit; it is not a "use." Household units may consist of a ~~A~~ family, a single family and one (1) unrelated individual, a single individual, (2) two unrelated individuals, or any of these four (4) designations and a caregiver(s) (as defined by this Code) ~~residing in a dwelling unit~~. Individuals residing in a(n) apartment complex, rooming house, boarding house, hotel, motel, group dwelling, dormitory, fraternity house, or sorority house, together, do not constitute a household unit.

Use, Single Family: The residential use of a dwelling unit for a single household unit (i.e. a family (as defined by this Code), a single family and one unrelated individual, a single individual, (2) two unrelated individuals, or any of these four (4) designations and a caregiver(s)).

Use, Two Family: The residential use of a Residential Dwelling for two separate household units in separate dwelling units, with each dwelling unit containing no more than two unrelated individuals or a single household unit as defined by this Chapter.

Use, Apartment Complex: The residential use of a building or buildings on a single parcel (i.e. an apartment complex) containing dwelling units that have been permitted by the Planning Commission and/or Community development Department to house more than two unrelated individuals in a single dwelling unit.

Use, Dormitory Dwelling: The residential use of a Residential Dwelling as a Dormitory Dwelling.

Use, Multi-Family: The residential use of a building or buildings on a single parcel containing three or more dwelling units, including condominiums, with each dwelling unit containing no more than two unrelated individuals or a single household unit as defined by this Chapter.

Use, Rooming House: The residential use of a Residential Dwelling as a Rooming House.

Use, Boarding House: The residential use of a Residential Dwelling as a Boarding House.

Nonconforming Lot: A lot, the area, dimensions or location that was lawful prior to the adoption, revision or amendment of this Code, or amendment thereto (and was not created for the purposes of evading the restrictions of this Code), but which fails by reason of such adoption, revision, or amendment of this Code to meet the minimum present area, dimensional or locational requirements of the zoning district in which the lot is located. A substandard lot is classified as a nonconforming lot.

SECTION 1107.15: DRIVEWAYS

Driveways must comply with the following:

a) Not exceed twenty-four (24) feet in width;

b) Must be of equal width from the traveled portion of the public or private road right-of-way to the driveway terminus.

c) In R-1, R-2, R-3, R-3A and R-4 Zoning Districts, driveways must not exceed ~~forty percent (40%)~~ thirty percent (30%) of the total required front yard on the lot. Front yard space (as defined by this Code) not classified as driveway must be maintained as natural grass and/or landscaped vegetation. Paved and gravel areas in the front yard are classified as driveway.

d) An applicant may seek a zoning permit from the Community Development Department if the applicant is only seeking to expand the width of the driveway at the terminus only in order to service a multicar garage.

e) In R-1, R-2, R-3, R-3A, and R-4 Zoning Districts, an applicant may seek a zoning permit from the Community Development Department if the applicant is only seeking to install a "bump-out" or "turn-around" in the applicant's driveway. A "bump-out" or "turn-around" cannot exceed a width of twelve (12) feet and a length of twenty (20) feet. A "bump-out" or "turn-around" is considered part of the driveway and is required to be included in the calculation for compliance with Section 1107.15 (c).

f) The Community Development Department is not obligated to grant such a zoning permit requested under this Chapter. ~~*Section 1107.15:(B)*~~ or ~~*Section 1107.15:(C)* and must~~ The Community Development Department will review applications in accordance with any standards set forth by the Community Development Director. If an application is denied, the applicant may seek a variance.

ORDINANCE NO. 2026 - 060

AN ORDINANCE AUTHORIZING THE CITY MANAGER OR HIS DESIGNEE TO APPROVE A NEW SPECIAL EVENT APPLICATION FROM JOE ROBINSON TO BE HELD ON FRIDAY, AUGUST 21, 2026, AND THE FULL-LENGTH CLOSURE OF EAST ERIE STREET BEGINNING AT HAYMAKER PARKWAY AND EXTENDING WEST TO SOUTH WATER STREET (INCLUDING THE CROSSING AT SOUTH DEPEYSTER STREET) AND DECLARING AN EMERGENCY.

WHEREAS, Joe Robinson is requesting a road closure for the Kent State University Flashes First Friday event; and

WHEREAS, the event will take place Friday, August 21, 2026. The temporary closure of East Erie Street between Haymaker Parkway and South Water Street (including the crossing at South Depeyster Street) will begin at 11:00 a.m. and end at 7:00 p.m.; and

WHEREAS, the Kent City Council consents to authorizing the City Manager or his designee to sign the Special Event Application as long as he is comfortable and believes the safety and security of the City's citizens will not be adversely affected.

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

SECTION 1. That the Kent City Council authorizes the City Manager or his designee to execute the Special Event Application from Joe Robinson in substantial conformance with the Special Event Application attached hereto as Exhibit "A", as long as the City Manager or his designee believes the safety and security of Kent's citizens are adequately projected.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the residents of this City, for which reason and other reasons manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediately after passage.

PASSED: ______________________
Date

____
Jack Amrhein
Mayor and President of Council

EFFECTIVE: ____________________
Date

ATTEST: ______________________
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ________________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON ________________________, 20______.

(SEAL)

____
KATHLEEN COLEMAN
CLERK OF COUNCIL

8. COUNCIL MEMBERS' COMMENTS

9. MAYOR'S REPORT

10. EXECUTIVE SESSION to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official and legal consultation with law director

11. RETURN TO REGULAR SESSION

12. ADJOURN