

THE CITY OF SOUTH EUCLID
SCHEDULE OF MEETING

April 26 2021

8:00 PM

Meeting Conducted Via WebEx Meeting Platform

PUBLIC ACCESS FOR RESIDENTS:

**Please go to the City's Homepage at www.cityofsoutheuclid.com
and click the "Join City Council Meeting Link"
at the top of the webpage.**

The Password to Join the Meeting is:

RApRRv2Ss48 (72777827 from phones and video systems)

1. PLEDGE OF ALLEGIANCE
2. ROLL CALL
3. REPORT OF MAYOR & DEPARTMENT HEADS
4. REPORT OF LAW DIRECTOR
5. REPORT OF SCHOOL DISTRICT
6. PUBLIC HEARINGS (OPEN MEETING) RELATED TO AGENDA ITEMS
7. REPORT OF COUNCIL COMMITTEES
8. LEGISLATION REQUESTED BY THE MAYOR & ADMINISTRATION
 1. Resolution 24-21 Opposing Sub. House Bill 157 amending the law regarding withholding municipal earned income tax for those working virtually and/or at home. First Reading.
 2. Resolution 25-21 Authorizing the appropriation of unappropriated funds in the General Fund in the amount of \$6,000.00 to the following fund: "Economic Development #101-4430-52727" for a grant received from the Cuyahoga County Solid Waste District. First Reading.
9. PUBLIC HEARINGS (OPEN MEETING) RELATED TO OPEN BUSINESS
10. COMMUNICATIONS OF CITY COUNCIL
11. ADJOURN TO EXECUTIVE SESSION FOR THE PURPOSE OF DISCUSSING PENDING LITIGATION.
12. ADJOURN

RESOLUTION NO.: 24-21
INTRODUCED BY: Frank
REQUESTED BY: Mayor

April 26, 2021

A RESOLUTION
OPPOSING SUB. HOUSE BILL 157 AMENDING THE LAW REGARDING
WITHHOLDING MUNICIPAL EARNED INCOME TAX FOR THOSE WORKING
VIRTUALLY AND/OR AT HOME

WHEREAS, the Mayor and Council of the City of South Euclid have been advised that on Tuesday, April 13 at 1:00 p.m., the Ohio House Ways and Means Committee adopted a substitute bill for HB 157, which would repeal the state's municipal income tax withholding policy during the COVID-19 pandemic; and

WHEREAS, the Mayor and Council of the City of South Euclid are informed that Sub. HB 157 would remove the language in Sec. 29 of HB 197 that treated wages earned by employees temporarily working from home during the Governor's declaration emergency as taxable to the principal place of work; and

WHEREAS, the intent of the Sec. 29 of HB 197 was for employer withholding and liability for the employee to be taxable for the city where the principle place of work is located; and

WHEREAS, businesses will suffer the additional administrative burden of having to certify each employee requesting a refund for the duration of the time they worked from home by tracking when and where every employee worked for both 2020 and 2021; and

WHEREAS, Sub. HB 157 could cause cities to issue a substantial amount of refunds to employees working from home during the emergency. Issuing refunds for a closed tax year could be devastating to municipalities, who were protected by the language in Sec 29 of HB 197; and

WHEREAS, the courts should decide on the issue regarding refunds; and

WHEREAS, Sub. HB 157 allows the employer to determine the principle place of work for each employee during the declaration of emergency and may cause a further reduction in tax revenues; and

WHEREAS, municipalities would also face the added financial burden of taxpayers receiving money they have already taken as credit against their resident tax liability. Taxes for 2020 have already been filed and residents have already taken credits for taxes they paid to the principle place of work. Sub. HB 157 would allow those same taxpayers to go back and file for refunds against municipalities where their principle place of work is located; and

WHEREAS, Sub. HB 157 does not allow the wages earned at the employee's home from creating a filing requirement to file a municipal net profit return; and

WHEREAS, Sub. HB 157 would not allow the assessment of tax, penalties and interest by the resident city taxing jurisdiction for failure to properly withhold to their jurisdiction during the emergency, which would have a negative impact on cities to enforce their tax ordinances.

NOW THEREFORE BE IT RESOLVED by the Council of the City of South Euclid, Ohio:

Section 1: That the Mayor and Members of City Council urges the Ohio General Assembly not to support, nor enact Sub. House Bill 157.

Section 2: That a duly executed and inscribed copy of this Resolution shall be made a part of the official record of the Council and Mayor of the City of South Euclid in order that due notice of its adoption shall be given to the residents of this community, Governor Hon. Mike DeWine, Representative Hon. Kent Smith and Senator Hon. Kenny Yuko.

Section 3: That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 4: Wherefore, this Resolution shall take effect and be in force from and after the earliest period allowed by law and upon signature of the Mayor.

Passed this _____ day of _____, 2021.

Joseph Frank, President of Council

Attest:

Approved:

Keith A. Benjamin, Clerk of Council

Georgine Welo, Mayor

Approved as to form:

Michael P. Lograsso, Director of Law

CITY OF SOUTH EUCLID, OHIO

RESOLUTION NO.: 25-21
INTRODUCED BY: Frank
REQUESTED BY: Mayor

April 26, 2021

A RESOLUTION

AUTHORIZING THE APPROPRIATION OF UNAPPROPRIATED FUNDS IN THE GENERAL FUND IN THE AMOUNT OF \$6,000.00 TO THE FOLLOWING FUND: "ECONOMIC DEVELOPMENT #101-4430-52727" FOR A GRANT RECEIVED FROM THE CUYAHOGA COUNTY SOLID WASTE DISTRICT.

WHEREAS, the City of South Euclid has received a grant from the Cuyahoga County Solid Waste District in the amount of \$6,000.00 to purchase four outdoor recycling receptacles and a print advertisement advising residents of proper recycling protocols.

NOW THEREFORE BE IT RESOLVED by the Council of the City of South Euclid, Ohio:

Section 1: That the Council of the City of South Euclid hereby authorizes the Finance Director to appropriate unappropriated funds from the General Fund to "Economic Development #101-4430-52727" in the amount of \$6,000.00.

Section 2: That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

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Passed this _____ day of _____, 2021.

Joseph Frank, President of Council

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Approved:

Keith A. Benjamin, Clerk of Council

Georgine Welo, Mayor

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Michael P. Lograsso, Director of Law