**ORDINANCE NO. 12-2021**

**AMENDING ORDINANCE NO. 5-2014, CREATING THE POSITION OF TAX ADMINISTRATOR FOR THE VILLAGE OF FAIRFAX, OHIO, AND DECLARING AN EMERGENCY**

**WHEREAS,** the Village of Fairfax, Ohio (the “Village”) previously adopted Ordinance No. 5-2014, as amended, creating and providing for the position of full-time Tax Administrator for the Village in connection with the Village’s administration of the income tax for the Columbia Township Joint Economic Development Zone (the “Zone”); and

**WHEREAS,** it is necessary to revise certain authority and requirements for the position of Tax Administrator in light of changes in policy and practice made since 2014, including, but not limited to, the revision of an employee handbook, and the change from an elected Clerk-Treasurer with supervision over the Tax Administrator to an appointed Fiscal Officer; and

**WHEREAS,** it is necessary to implement such revisions promptly, in light of peak tax season and the Village’s ongoing commitments to administer the Zone;

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the Village of Fairfax, State of Ohio that:

**SECTION I:** Sections I, II, III, IV, V, and VI of Ordinance No. 5-2014, as amended, are hereby amended further to read as follows:

SECTION I: The Tax Administrator shall be appointed by the Fiscal Officer, in consultation with the Mayor, and report to the Fiscal Officer as department head. The Tax Administrator shall be an at-will employee of the Village, removable at the discretion of the Fiscal Officer.

SECTION II: The Tax Administrator shall work in the Village Tax Department under the direct supervision and direction of the Fiscal Officer. The Fiscal Officer shall direct and supervise the work of the Tax Administrator subject to the terms and conditions set forth in the Employee Handbook of the Village, as revised and supplemented, or as otherwise set forth by ordinance or Village policy, including, but not limited to, all benefits, vacation, sick leave or other leave, holidays, and overtime.

SECTION III: The Tax Administrator shall perform such tasks as assigned by the Fiscal Officer that are necessary and appropriate for the administration of the functions of the Village Tax Department, but shall primarily be responsible for assisting the Fiscal Officer perform his or her functions as Administrator of the Zone’s income tax.

SECTION IV: With the approval of the Fiscal Officer, the Tax Administrator may enlist other employees of the Tax Department to assist on matters relating to the administration of the Zone’s income tax, but the Tax Administrator shall attempt to perform all such work him/herself to the extent practicable.

SECTION V: For purposes of the Service Fee defined in the Joint Economic Development Zone Contract between the Village and Columbia Township, Ohio, the Tax Administrator shall track, in writing, the total amount of time worked in the administration of the Zone’s income tax each day, and submit such records to the Fiscal Officer as frequently as required by the Fiscal Officer. Such records shall specifically set forth the amount of time spent working on the administration of the Zone’s income tax separately from the amount of time spent working on Village matters not relating to the Zone.

SECTION VI: The Tax Administrator shall be paid at the rate of: (a) twenty dollars and ninety cents ($20.90) per hour for the first six months of service in that position; (b) twenty-two dollars and forty cents ($22.40) per hour for the next six months of service in that position; and (c) twenty three dollars and ninety cents ($23.90) per hour for all years following one year of service in that position. Additionally, the Mayor and Fiscal Officer shall establish criteria for, and administer, an annual performance evaluation of the Tax Administrator to be completed by January 31 of each calendar year. For each established criterion, the Tax Administrator shall receive a performance evaluation on a ten (10) point scale where a score of ten represents the highest level of performance, a score of five (5) represents acceptable performance, and a score of zero (0) represents the lowest level of performance. In addition to the foregoing regular pay, the Tax Administrator shall be paid a performance bonus of two hundred fifty dollars ($250.00) for a total average evaluation score of 5-6, seven hundred fifty dollars ($750.00) for a total average evaluation score of 7-8, or one thousand two hundred fifty dollars ($1,250.00) for a total average evaluation score of 9-10. Such performance bonus shall be paid during the first regular April pay period following the annual evaluation. In the event of an irreconcilable disagreement between the Mayor and Fiscal Officer as to the applicable criteria, scoring scale, or the scoring of such criteria during the evaluation process, the final decision shall be made by the Mayor. Council may change the hourly rates of pay or performance bonus amounts set forth herein by subsequent resolution adopted from time-to-time.

**SECTION II:** The existing Sections I, II, III, IV, V, and VI of Ordinance No. 5-2014, as amended, are hereby repealed.

**SECTION III:** The hourly rate of pay set forth in Section VI of Ordinance No. 5-2014, as amended above, shall take effect as of the pay period beginning March 28, 2021.

**SECTION IV:** The hourly rate of pay for the Tax Administrator serving in that position when the foregoing amended Section VI of Ordinance No. 5-2014 takes effect shall be determined by his or her service time accumulated to date in that position.

**SECTION V:** This Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall be effective immediately. The reason for said declaration of emergency is the immediate need to revise the authority and requirements for the position of Tax Administrator during peak tax season, and to fully staff the Village Tax Department to administer the Zone’s income tax as required by contract.

Passed this 19th day of April, 2021.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mayor

ATTEST:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Fiscal Officer

**CERTIFICATE**

I hereby certify this to be a true and correct copy of Ordinance No. 12-2021, adopted at a meeting of the Council of the Village of Fairfax on this 19th day of April, 2021.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Fiscal Officer