

**MORGAN COUNTY COMMISSIONERS
RIECKER BUILDING**

The Board of Morgan County Commissioners met in their office Monday, May 12, 2025.
The meeting was called to order at 8:30am with the pledge of allegiance to the flag.

Cecil Mayle, President
Heidi Maxwell, Vice-President
Steve Best, Member

The commissioners did the following over the past week:

25-242- Motion by Mr. Best and seconded by Mrs. Maxwell to approve the minutes of May 5, 2025.

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

Al Eltringham, Riecker Maintenance

Bragg's started installing new carpet and as of Friday 12-27-24 the conference rooms on the 2nd and 3rd floors and the Treasurer's office are completed. They are moving to the Recorder's office 12-30-24 Commissioner's finished 1-2-25 Recorders Office is finished 1-10-25 Now working on the extension Office 1-8-25. Carpet will be replaced in the Auditors office 2-1-25 Auditors office Carpet replacement has been completed 2-2-25. Engineer is next to be done and they should start in June/July. 5-6-25

Haas Sanitation set the Port-a-john at the Grove Park 5-6-25 (Has been chained and Locked)

Cleaned and mowed Grove Park and Commons, and there is still Christmas Decorations in the park. 5-6-25

Bank leading down to the old pool site was mowed and cleaned. 5-6-25

VFW Cleaned and removed dead Red Bud tree and brushed and power washed the Purple Heart monument in front of the Riecker Building and also cleaned the Statue and Monuments at the Grove Park (Bob Stout and Randy Kintz Headed up the project).

Heidi Burns, J&FS

Staff was at JFS Conference last week where Morgan County was awarded the “top performer in renewal ratios”; this was for Medicaid and for being in the top 25% for every quarter of 2024 for Medicaid renewals.

Meeting with Brave Beginnings on Tuesday to discuss a MOU for a CAC in Zanesville.

Reminder of PRC meeting next Thursday May 22nd at 10am.

Julie Gridley, Pound Keeper

Surrendered:

Adoptions: One dog adopted.

Donations: We received a \$50.00 donation from a donor who wishes to remain anonymous. In addition, we received a \$25.00 donation from a couple who adopted one of the dogs.

Strays: One stray

Volunteers: Janelle and her brother. Thank you for all your help.

Also, we want to remind everyone if we don't have a certain breed of dog you are looking for, please visit S.P.O.T. website. Susan has plenty of dogs looking for a forever home.

John Wilt, EMA/911

Handed in his resignation for his position as EMA Director, effective June 30, 2025.

Becky Thompson, Dog Warden

-Submitted report

-Full report can be found online at:

https://www.morgancounty-oh.gov/dog_warden_reports.html

Tracy Simons, Tourism Director

25-243 Motion by Mr. Best and seconded by Mrs. Maxwell to amend the Morgan County

Lodging Excise Tax Code of Regulations. See Attachment A

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

Shannon Wells, Development Office

Shannon Wells attended a meeting of the Morgan County Land Bank Reutilization Corporation on May 7, 2025.

Traci Baker attended a progress meeting on May 8, 2025 for a sewer line replacement project in Stockport. The project will install a new sewer main along South Street and Market Street in Stockport. Market Street will receive new pavement and the project will wrap up later this summer.

ODNR contacted Shannon Wells and will grant \$40,000 to the Morgan County Commissioners for 2025 and 2026 to be used for Executive Director salary for tourism.

The application for the Community Development Block Grant (CDBG) will open this week. Activities for Allocation program need to be determined. Shannon Wells will attend council meetings for each village over the next two weeks for competitive programs.

Commissioners—Allocation Program-\$150,000-sewer study for SR60/Pennsville
McConnelsville—Residential Public Infrastructure Program (RPIG) - \$750,000 SEWER

Stockport—Neighborhood Revitalization Program (NR) \$750,000

Malta-Neighborhood Revitalization Program (NR) \$750,000

Chesterhill-Critical Infrastructure \$500,000water improvements

Shannon Wells and Brad Peoples, OhioSE will make two business visits tomorrow with Schaad and Sons and Follow the River Environmental.

25-244- Motion by Mrs. Maxwell and seconded by Mr. Best to enter into a contract with Enterprises Fleet for the Sheriff's Office.

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

Jeff Michaels; Lynn Mercer; Dr. Murrell, Health Department

Updated the commissioners on grants.

Heather Hill, Candidate for Ohio Governor; Mike Norman, Need Assessment for Genesis

Mrs. Hill came in the speak with the commissioners to get their support for running for Ohio Governor for 2026.

She grew up in Appalachia. After graduation, she attended college, beginning at Columbus State and earning her Bachelor's Degree from Ohio University.

She and her husband started Ohio Hunting Lodge in 2015; a small business rooted in her love for the outdoors.

She explained her vision for Ohio's future and also spoke about her life growing up and how she plans to improve life for others.

Michael Norman, CPA (Inactive), has been with Genesis HealthCare System since 2010 and part of the senior leadership team since 2018, when he was named the Chief Financial Officer. In 2024 he transitioned into the role of Chief Strategy Officer. In this role, he is responsible for Business Development & Strategy, Revenue Cycle (including Patient Accounts, the Patient Resource Center, and Resource Counseling) and Health Information Management & Coding (including Physician Coding and Education Services).

Before joining Genesis, Norman was the vice president of finance for an Ohio hospital, manager of accounting for two large energy companies and worked for an emergency medicine physicians recruiting company. Each management position had multiple areas of responsibility that included accounting, billing, financial reporting and materials management. Norman holds a bachelor's degree in business administration from Ohio University where he graduated Summa Cum Laude. Heather invited Mr. Norman to speak to us about health care needs in Morgan County.

Amber Wilson, Senior Center Director

The seniors competed painting with Don Maston this week.

CPR classes to begin Friday.

Smartphone classes will begin tomorrow for senior citizens.

Jeff Babcock, IT Administrator

The IT Director continued cleaning up the various older computers in the Network Operations Center. Many of the older computers can be reused for other functions on the County's networks. If they cannot be reused, they will be recycled in accordance with the County's excess equipment policy.

The Commissioners asked the IT Director about getting a filing cabinet for the Dog Pound as well as selling some excess equipment at the Dog Pound on GovDeals. Several offices in the County have excess filing cabinets that can be taken to the Dog Pound.

Transfers, Then & Now, Supplemental Appropriations & Utility Applications

25-245- Motion by Mrs. Maxwell and seconded by Mr. Best to approve the Morgan County Juvenile Court the following supplemental appropriation transfer:

The amount of \$2,000.00 from the unallocated Grant Funds to miscellaneous Expense line item #023-2025-5307.00.

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

25-246- Motion by Mr. Best and seconded by Mrs. Maxwell to supplementally appropriate additional funds into expense line item 001-1401-5364.00 Commissioners ins. Property/Liability in the amount of \$5,000.00.

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

25-238-Motion by Mr. Best and seconded by Mrs. Maxwell to approve payment of bills. *See attached*

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

25-239- Motion by Mr. Best and seconded by Mrs. Maxwell to recess the commissioners meeting at 4:00pm.

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

25-240- Motion by Mrs. Maxwell and seconded by Mr. Best to reconvene the commissioners meeting Monday, May 12, 2025 at 4:00pm for a CIC meeting.

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

25-241- Motion by Mrs. Maxwell and seconded by Mr. Best to adjourn the commissioners meeting Monday, May 12, 2025 at 5:30pm.

Mr. Mayle yea, Mrs. Maxwell yea, Mr. Best yea Motion Carried

Cecil Mayle, President

Heidi Maxwell, Vice-President

Steven Best, Member

Sheila Welch, Clerk

Attachment A:

MORGAN COUNTY
LODGING EXCISE TAX
CODE OF REGULATIONS
RESOLUTION 25-243
AMMENDED MAY 12,2025

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MORGAN COUNTY LODGING EXCISE TAX CODE OF REGULATIONS

Section 1. Title

This Code of Regulations shall be known and may be cited and referred to as “Morgan County Lodging Excise Tax Code of Regulations” or “Lodging Excise Tax Code of Regulations” to the same effect.

Section 2. Definitions

Except where the context otherwise requires, the definitions given in this section govern the construction and are the meanings of the words defined.

“Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

“Auditor” means the Auditor of the County of Morgan, Ohio or his or her appointed designee.

“Lodging” means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for a consideration to guests, in which one or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures. This includes but is not limited to hotels, motels, bed and breakfasts, cottages, cabins, condominiums, and vacation homes.

“Transient guest” means persons occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.

“Rent” means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also any amount for which the occupant is liable for the occupancy without any deduction there from whatsoever.

“Operator” means the person who is proprietor of the lodging establishment, whether in the capacity of owner, lessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this regulation and shall have the same duties and liabilities as his principal. Compliance with the provisions of this regulation by either the principal or the managing agent shall, however, be considered to be compliance by both.

“Occupancy” means the use or possession, or the right to the use or possession of any room or rooms or space or portion thereof, in any lodging establishment for dwelling, or sleeping purposes. The use or possession or right to use or possess any room or any suite of connecting rooms as office space, banquet or private dining rooms, or exhibit, sample or display space shall not be considered occupancy within the meaning of this definition unless the person exercising occupancy uses or possesses, or has the right to use or possess all or any portion of such room or suite of rooms for dwelling, lodging or sleeping purposes.

“Short-term rental unit” means a residential dwelling of any type, including a single-family residence, apartment, condominium or cooperative unit, in which a person can obtain sleeping accommodations for less than 30 days.

“Short-term rental hosting platform” means a person or entity in whatever form or format that facilitates, brokers, coordinates or otherwise arranges through advertising or any other means, a short-term rental unit booking transaction for accommodations in a short-term rental unit, including, but not limited to, reservations and/or collection of payment for such accommodations on behalf of the owner and/or operator of a short-term rental unit.

Section 3. Imposition of Tax

For the purpose of providing revenue with which to meet the needs of Morgan County, Ohio for the use of the general fund of the County in making contributions to the convention and visitors bureau operation within the County, an excise tax is hereby levied on transactions by which lodging is, or is to be furnished to transient guests.

The tax is three percent (3%) on all rents paid or to be paid by the transient guest for the lodging. Said tax constitutes a debt owed by the transient guest to Morgan County, which is extinguished only by payment to the operator as trustee for the County, or to the county. The transient guest shall pay the tax to the operator of the lodging establishment at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient guest ceasing to occupy space in the lodging establishment. The operator shall collect from the transient guest the full and exact amount of the tax payable on each taxable lodging.

Section 4. Exemptions

No tax shall be imposed under this regulation upon: Rents not within the taxing power of the County under the Constitution or laws of Ohio or the United States; No exemption claimed under this section shall be granted except upon a claim therefore made at the time rent is collected and under penalty of perjury upon a form prescribed by the Auditor.

Section 5. Prohibition Against False Evidence of Tax-Exempt Status

No transient guest shall refuse to pay the full and exact tax as required by this regulation or present to the operator false evidence indication that the lodging as furnished is not subject to the tax.

Section 6. Tax to be Separately Stated and Charged

The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, and the tax shall be paid by the occupant to the operator as trustee for and on account of the County, and the operator shall be liable for the collection thereof and for the tax.

No operator of a lodging establishment shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that if added, any part will be refunded except in the manner hereinafter provided.

Section 7. Registration

Within thirty (30) days after commencing business, each operator of any short-term rental unit renting lodging to transient guests shall register said short-term rental unit with the Auditor and provide the following information together with a \$20 annual fee:

1. The address of the property.
2. The name of the property owner and full contact information, including phone and email, of the owner and the operator of the short-term rental unit.
3. Name under which the short-term rental unit conducts business, if different from the name of the property owner.
4. If the registration is not submitted by the owner of the property a certification that the owner of the property has given permission to rent.
5. Property description, including the number of rooms, and the maximum occupancy of each room.
6. A listing of all short-term rental platform(s) upon which the property is listed on as short-term rental.
7. Contact information for the manager of the property to be available 24 hours a day.

Following registration, the Auditor shall issue a “Transient Occupancy Registration Certificate” to be at all times posted in a conspicuous place on the lodging premises. Said certificate shall, among other things, state the following:

1. The name of the operator.
2. The address of the lodging establishment.
3. The date upon which the certificate was issued.

“This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Morgan County Lodging Excise Tax Code of Regulations by registering with the Auditor for the purpose of collection from transient guests the Lodging Excise Tax and remitting said tax to the Auditor. This certificate does not constitute a permit.”

Section 8. Reporting and Remitting

Each operator shall on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Auditor, make a return to the Auditor, on forms provided by him or her, of total rents charged and received and the amount of tax collected for transient occupancies. All claims for exemption from tax filed by occupants with the operator during the reporting period shall be filed with the report. At the time the return is filed, the full amount of the tax collected shall be remitted to the Auditor. The Auditor may establish shorter reporting periods for any certificate holder if he or she deems it necessary in order to ensure collection of the tax and he or she may require further information in the return if such information is pertinent to the collection of the tax. Returns and payments are due immediately upon cessation of business for any reason.

Each short-term rental hosting platform shall provide to the Auditor, by the fifth day of January, April, July, and October, a report in an electronic format of the following information for each short-term rental unit advertised on its platform for the previous quarter:

1. Auditor’s account number.
2. Parcel Identification Number.
3. Address of short-term rental unit.
4. Name of owner and operator of short-term rental unit.
5. Total number of nights rented and amount paid for each stay.

All taxes collected by operators pursuant to this regulation shall be held in trust for the account of Morgan County until payment thereof is made to the Auditor. All returns and payments submitted by each operator shall be treated as confidential by the Auditor and shall not be released by him or her except upon order of

a court of competent jurisdiction or to an officer or agent of the United States, the State of Ohio, the County of Morgan, or in order to comply with requirements of O.R.C. Section 149.43. The Auditor or his/her designee may conduct such audits as are deemed necessary in order to ensure compliance with these rules and regulations and the imposition and payment of the tax. Audits are an integral part of administering the tax.

Section 9. Penalties and Interest

Delinquency: Any operator who fails to remit any tax imposed by this regulation within the time required shall pay a penalty equal to ten percent (10%) of the amount of the tax, in addition to the tax.

Fraud: If the Auditor determines that the non-payment of any remittance due under this regulation is due to fraud, a penalty equal to twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in paragraph (a) of this section.

Interest: In addition to the previous penalties imposed, any operator who fails to remit any tax imposed by this regulation shall pay interest at the rate per annum prescribed by section 5703.47 of the Ohio Revised Code, on the amount of the tax exclusive of penalties, from the date on which the remittance first became delinquent until paid.

Penalties During Pendency of Hearing or Appeal: No penalty provided under the terms of this regulation shall be imposed during the pendency of any hearing provided for in Section 11 of this regulation nor during the pendency of any appeal to the Board of Morgan County Commissioners provided for in Section 12 of this regulation.

Abatement of Interest and Penalty: In cases where a return has been filed in good faith and an assessment has been paid within the time prescribed by the Auditor, the Auditor may abate any charge of penalty or interest or both.

Section 10. Records, Inspection, and Destruction

Each operator shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under this regulation, and shall keep all invoices and such other pertinent documents. If the operator furnishes lodging not subject to the tax, the operator's records shall show the identity of the transient guest, if the sale was not exempted by reason of such identity, or the nature of the transaction if exempted for any other reason. Such records and other documents shall be opened for a period of three (3) years, unless the Auditor, in writing, consents to their destruction within that period, or by any others requesting that such records be kept for a longer period of time.

Section 11. Failure to Collect and Report Tax; Determination of Tax by County Auditor

If any operator shall fail or refuse to collect said tax and to make, within the time provided in this regulation, any report and remittance of said tax or any portion thereof required by this regulation, the Auditor shall proceed in such a manner as he or she may deem best to obtain facts and information on which to base his or her estimate of the tax due. As soon as the Auditor shall procure such facts and information as he or she is able to obtain upon which to base the assessment of any tax imposed by this regulation and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he or she shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this regulation. In case such determination is made, the Auditor shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may, within ten (10) days after the serving or mailing of such notice, make application in writing to the Auditor for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, in any, determined by the Auditor shall become final and conclusive and immediately due and payable. If such application is made, the Auditor shall give not less than five (5) days written notice in the manner prescribed herein to the operator to show cause at a time and place fixed for such tax, interest, and penalties. At such hearing, the operator may appear and offer evidence why such specified tax; interest and penalties should not be so fixed. After such hearing, the Auditor shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen (15) days unless an appeal is taken as provided in Section 12.

Section 12. Appeal

Any operator aggrieved by any decision of the Auditor with respect to the amount of such tax, interest and penalties, if any, may appeal to the Board of Morgan County Commissioners by filing a notice of appeal with the Auditor and County Commissioner within fifteen (15) days of the serving or mailing of the determination of tax due. The Board of Morgan County commissioners shall fix a time and place for hearing such appeal and shall give notice in writing to such operator at his last known place of address. The findings of the Board of Morgan County Commissioners shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

Any operator aggrieved by any decision of the Auditor, or the Board of Morgan County Commissioners, with respect to the amount of such tax, interest and penalties, if any, may also appeal to the Morgan

County Court of Common Pleas pursuant to, and in accordance with the timing and filing requirements found in Ohio Revised Code Chapter 2506 (Appeal From Orders of Administrative Offices and Agencies).

Section 13. Actions to Collect

Any tax required to be paid by a transient guest under the provisions of this regulation shall be deemed a debt owed by the transient guest to the County. Any such tax collected by an operator which has not been paid to the County shall be deemed a debt owed by the operator to the County. Any person owing such a debt to the County under the provisions of this regulation which debt has become delinquent, shall be liable to an action brought in the name of the County of Morgan, by and through the Morgan County Prosecutor, for the recovery of such amount.

Section 14. Refunds

A lodging establishment operator or transient guest may apply for a refund when transient guest stays for more than 30 days. Forms for said refund will be supplied by the County Auditor upon request.

Section 15. Severability

If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this regulation or any part thereof is for any reason held to be unconstitutional or unenforceable at law, such decision shall not affect the validity of the remaining portions of this regulation or any part thereof. The Morgan County Commission hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivision, paragraphs, sentences, clauses or phrases be declared unconstitutional.

Section 16. Money Received; Where Credited

All revenue derived from this tax, that is payable to the Morgan County Convention and Visitors Bureau, shall be deposited in an account established for the Morgan County Convention and Visitors Bureau, unless otherwise directed by federal, state, or local law, rule, or regulation.

Section 17. Duties of Convention and Visitors Bureau

The amounts allocated herein and hereby to the Convention and Visitors Bureau are so appropriated thereto on condition that the said bureau recognizes that the County's lodging industry which bears responsibility hereunder for the collection of the tax hereby levies; extends to the boundaries of Morgan County, therefore, undertakes to promote the purposes and premises of the resolution adopting these regulations throughout the entire County so that the lodging industry of the County generally may share as equitably as possible in the benefits to be derived from the promotion of such purposes and premises.

The Convention and Visitors Bureau of Morgan County, which receives funds under this regulation, shall present quarterly financial and performance reports as well as an annual operations report, each showing its use for the funds hereby provided, to the Board of Morgan County Commissioners, the Auditor and the County Administrator, who shall be charged with the duty of inquiry examination of the work of the said Convention and Visitors Bureau, to the end that the intent and purposes of the resolution adopting these regulations have been and are being satisfied.

