

BAZETTA TOWNSHIP TRUSTEES

REORGANIZATIONAL MEETING MINUTES

Date: January 2, 2024, 7:00 pm
Bazetta Township Administration Building
3372 State Route 5 N.E.
Cortland, Ohio 44410

Present:

Chairman Trustee Michael Hovis YES
Vice Chairman Trustee Bob McBride YES
Trustee Michael Morelli YES
Fiscal Officer Stacy Marling YES

Chairman Trustee Hovis opened the meeting with the Pledge of Allegiance and followed with a moment of silence.

There will be no public comment at the end of this meeting. The sole purpose of this meeting is to reorganize and open the year of 2024.

At this time the Fiscal Officer, Stacy Marling will take over and conduct the meeting

001 -24 Resolution to appoint Trustee Michael J. Hovis as Chairman of the Bazetta Township Board of Trustee for the Fiscal Year 2024.

Motion: Trustee McBride
Second: Trustee Morelli
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

002 -24 Resolution to appoint Trustee Robert McBride as Vice Chairman to the Bazetta Township Board of Trustees for the Fiscal Year of 2024.

Motion: Trustee Hovis
Second: Trustee Morelli
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

003 -24 Resolution to establish the following Trustee/Department Heads Liaisons for Fiscal Year 2024.

Fire Department/ Zoning Department/Boards - Trustee Michael J. Hovis
Police Department/Park -Trustee Michael Morelli
Road Department/Cemetery – Trustee Robert McBride

Motion: Trustee Hovis
Second: Trustee Morelli
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

004 -24 Resolution to schedule the Trustee’s Regular Meeting for the second Tuesday of each month at 7:00PM. A caucus with department heads will be held at 6:00PM before each Regular Meeting. The meetings will be held at the township administration building in the meeting room.

Motion: Trustee Hovis
Second: Trustee McBride
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

005 -24 Resolution to adopt the attached Resolution of Compliance with the Ohio Sunshine Law and accordingly establish the following rules for the scheduling and notice of all meetings for 2024.

Motion: Trustee Morelli
Second: Trustee McBride
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

006 -24 Resolution to approve the continued employment of the following non-bargaining unit full-time and part-time employees at their current rates of pay.

TERESA BOTT	POLICE SECRETERY	\$18.00/HR
ERIC GINN	FIREFIGHTER/MEDIC	\$16.25/HR
JEREMY GLESS	FIREFIGHTER/EMT	\$13.00/HR
PETER PIZZULO	ZONING INSPECTOR	\$1,100/MONTH
DANIEL RITCHIE	FIREFIGHTER/MEDIC	\$16.25/HR
TODD SHAFER	FIREFIGHTER/MEDIC	\$16.25/HR
RICH URCHK	ZONING SECRETARY	\$11.00/HR
THAD WAJDA	CEMETERY SEXTON	\$350/MONTH
ZACHERY WALTER	FIREFIGHTER/MEDIC	\$16.25/HR

Motion: Trustee Hovis
Second: Trustee Morelli
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

007 -24 Resolution to approve the continued compensation of the Zoning Commissioners and Zoning Board of Appeals including alternate members at \$25.00 dollars per meeting date.

Motion: Trustee Hovis
Second: Trustee McBride
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

008 -24 Resolution to approve a new five-year term for Commissioner Howard Wetzel ending December 31, 2028, and to continue Edward Carr as Alternate Zoning Commissioner ending in December 31, 2028, to the Zoning Board of Commissioners.

Motion: Trustee Morelli
Second: Trustee McBride
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

009 -24 Resolution to appoint Robert Farone to five-year term filling the vacancy ending December 31, 2028, to the Zoning Board of Appeals and to continue a new term to Kelly Thomas as Alternate Board Member to the Zoning Board of Appeals ending December 31, 2028.

Motion: Trustee Hovis
Second: Trustee Morelli
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

010 -24 Resolution to approve a new two-year term for Township Park Board Member Beth Petracco ending December 31, 2025, to the Township Park Board.

Motion: Trustee Hovis
Second: Trustee McBride
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

011 -24 Resolution to approve the retention of the following legal firm as Township Legal Counsel, at their respective rate of \$150.00 per hour as approved in 2022 for the Fiscal Year of 2024:

Law Office of Cherry Poteet
193 Beechwood Road
New Wilmington, PA, 15142

Motion: Trustee Morelli
Second: Trustee Hovis
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

012 -24 Resolution to continue the Policy wherein all contact with Township Legal Counsel must be conducted only by the Chairman of the Board of Trustees or the Chairman's designee.

Motion: Trustee McBride
Second: Trustee Hovis
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

013 -24 Resolution to approve the attendance of Trustees and fiscal Officer at any Fiscal year 2024 meetings, seminars, workshops, schools, trainings, conferences, or conventions necessary for the betterment of the township with allowable expensed and car mileage being reimbursed per Township Administrative policy and IRS approved rate of .67 per mile, respectively.

Motion: Trustee Morelli
Second: Trustee Hovis
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

014 -24 Resolution to approve the attendance of Township Employees, Park & Recreation Board Members, Zoning Commissioners, and Zoning Board of Appeals Members at any Fiscal year 2024 meetings, seminars, workshops, schools, trainings, conferences, or conventions necessary For the betterment of the township, after a formal request has been approved by their Department Heads and Trustees, with allowable expensed and gas mileage being reimbursed per Township Administrative policy and IRS approved rate of .67 per mile, respectively.

Motion: Trustee Hovis
Second: Trustee McBride
Vote: Trustee McBride YES Trustee Hovis YES Trustee Morelli YES

FIRE DEPARTMENT: Nothing for the agenda

POLICE DEPARTMENT: Nothing for agenda

ROAD DEPARTMENT: Nothing for agenda

PLANNING DIRECTOR, ZONING INSPECTOR AND CODE ENFORCEMENT OFFICER: Nothing for the agenda

ZONING BOARD OF COMMISSIONERS AND ZONING BOARD OF APPEALS: Nothing for agenda

PARKS AND RECREATION BOARD: Nothing for the agenda

015-24 Resolution to adjourn meeting at 7:09.

Motion: Trustee ____
Second: Trustee ____
Vote: Trustee McBride ____ Trustee Hovis ____ Trustee Morelli ____



Chairman Trustee Michael J. Hovis

01/19/2024

Date



Vice Chairman Trustee Bob McBride

01-09-2024

Date



Trustee Michael Morelli

01/09/2024

Date

RESOLUTION OF COMPLIANCE WITH OHIO SUNSHINE LAW

The Board of Trustees shall conduct its meetings in full compliance with the State of Ohio Sunshine Law and accordingly establishes the following rules for scheduling and notice of all meetings;

RESOLVED,

1. REGULAR MEETINGS: Regular Meetings of the Board of Trustees shall be held on the 2nd Tuesday of each Month at 7:00pm with a 60 minute Department Head Caucus preceding the meeting each month, at the Township Administration Building located at 3372 State Route 5, and notice of said meetings shall be posted in a conspicuous place on the sign provided for that purpose along with a notice to the local newspaper and social media platforms as available.

2. SPECIAL/EMERGENCY MEETINGS: Notice of Special Meetings of the Board of Trustees shall be given by posting advance written notice of the same in a conspicuous place outside the sign provided for that purpose along with a notice to the local newspaper and social media as available. Additionally, notice of all Special Meetings will be given to any media that requests the same. Notice of a Special Meeting shall be given at least 24 hours in advance of the meeting, except in an emergency in which case the notice shall be given as soon as practicable.

3. CONTENT OF NOTICE: Notice of Special Meetings of the Board of Trustees shall contain the following information; (i) shall state: Notice of Special Meeting of the Bazetta Township Board of Trustees; (ii) Date; (iii) Time; (iv) Place; and (v) Purpose of the Meeting.

4. WRITTEN NOTICE UPON REQUEST: Additionally, the Township will provide advance written notice of regular and special meetings directly to anyone who requests same and provides the Township with an e-mail address or pre-paid postage, self-addressed envelopes or post cards.

5. MINUTES OF THE MEETING: Full and accurate minutes of the meeting shall be taken, properly files and maintained. The minutes shall include sufficient information to enable the public to understand and appreciate the rationale for the Board's decisions. The minutes shall be promptly prepared and made available to any person who so requests to inspect or receive a copy of the same.

Motion: Trustee Morelli
Second: Trustee McBride
Vote: Trustee Hovis Trustee McBride Trustee Morelli

Michael Hovis
Chairman Trustee

01-02-2024
Date

Bob McBride
Vice Chairman Trustee

01-02-2024
Date

Michael Hovis
Trustee

01/02/2024
Date

2024 Standard Mileage Rates

Notice 2024-08

SECTION 1. PURPOSE

This notice provides the optional 2024 standard mileage rates for taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. This notice also provides the amount taxpayers must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that may be used in computing the allowance under a fixed and variable rate (FAVR) plan. Additionally, this notice provides the maximum fair market value (FMV) of employer-provided automobiles first made available to employees for personal use in calendar year 2024 for which employers may use the fleet-average valuation rule in § 1.61-21(d)(5)(v) or the vehicle cents-per-mile valuation rule in § 1.61-21(e).¹

SECTION 2. BACKGROUND

Rev. Proc. 2019-46, 2019-49 I.R.B. 1301, provides rules for computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes, and for substantiating, under § 274(d) and § 1.274-5, the amount of

¹ Unless otherwise specified, all “section” or “§” references are to sections of the Internal Revenue Code (Code) or the Income Tax Regulations (26 CFR part 1).

ordinary and necessary business expenses of local transportation or travel away from home. Taxpayers using the standard mileage rates must comply with Rev. Proc. 2019-46. However, a taxpayer is not required to use the substantiation methods described in Rev. Proc. 2019-46, but instead may substantiate using actual allowable expense amounts if the taxpayer maintains adequate records or other sufficient evidence.

An independent contractor conducts an annual study for the Internal Revenue Service of the fixed and variable costs of operating an automobile to determine the standard mileage rates for business, medical, and moving use reflected in this notice. The standard mileage rate for charitable use is set by § 170(i).

Longstanding regulations under § 61 provide special valuation rules for employer-provided automobiles. The amount that must be included in the employee's income and wages for the personal use of an employer-provided automobile generally is determined by reference to the automobile's FMV. If an employer chooses to use a special valuation rule, the special value is treated as the FMV of the benefit for income tax and employment tax purposes. Section 1.61-21(b)(4). Two such special valuation rules, the fleet-average valuation rule and the vehicle cents-per-mile valuation rule, are set forth in § 1.61-21(d)(5)(v) and § 1.61-21(e), respectively. These two special valuation rules are subject to limitations, including that they may be used only in connection with automobiles having values that do not exceed a maximum amount set forth in the regulations.

SECTION 3. STANDARD MILEAGE RATES

The standard mileage rate for transportation or travel expenses is 67 cents per mile for all miles of business use (business standard mileage rate). See section 4 of

Rev. Proc. 2019-46. However, § 11045 of Public Law 115-97, 131. Stat. 2054 (December 22, 2017), commonly known as the Tax Cuts and Jobs Act (TCJA) suspends all miscellaneous itemized deductions that are subject to the two-percent of adjusted gross income floor under § 67, including unreimbursed employee travel expenses, for taxable years beginning after December 31, 2017, and before January 1, 2026. Thus, the business standard mileage rate provided in this notice cannot be used to claim an itemized deduction for unreimbursed employee travel expenses during the suspension. Notwithstanding the foregoing suspension of miscellaneous itemized deductions, deductions for expenses that are deductible in determining adjusted gross income are not suspended. For example, members of a reserve component of the Armed Forces of the United States (Armed Forces), state or local government officials paid on a fee basis, and certain performing artists are entitled to deduct unreimbursed employee travel expenses as an adjustment to total income on line 12 of Schedule 1 of Form 1040 (2023), *U.S. Individual Income Tax Return*, not as an itemized deduction on Schedule A of Form 1040 (2023), and therefore may continue to use the business standard mileage rate.

The standard mileage rate is 14 cents per mile for use of an automobile in rendering gratuitous services to a charitable organization under § 170. See section 5 of Rev. Proc. 2019-46.

The standard mileage rate is 21 cents per mile for use of an automobile: (1) for medical care described in § 213; or (2) as part of a move for which the expenses are deductible under § 217(g). See section 5 of Rev. Proc. 2019-46. Section 11049 of the TCJA suspends the deduction for moving expenses for taxable years beginning after

December 31, 2017, and before January 1, 2026. However, the suspension does not apply to members of the Armed Forces on active duty who move pursuant to a military order and incident to a permanent change of station. Thus, except for taxpayers to whom § 217(g) applies, the standard mileage rate provided in this notice is not applicable for the use of an automobile as part of a move occurring during the suspension.

SECTION 4. BASIS REDUCTION AMOUNT

For automobiles a taxpayer uses for business purposes, the portion of the business standard mileage rate treated as depreciation is 27 cents per mile for 2020, 26 cents per mile for 2021, 26 cents per mile for 2022, 28 cents per mile for 2023, and 30 cents per mile for 2024. See section 4.04 of Rev. Proc. 2019-46.

SECTION 5. MAXIMUM STANDARD AUTOMOBILE COST

For purposes of computing the allowance under a FAVR plan, the standard automobile cost may not exceed \$62,000 for automobiles (including trucks and vans). See section 6.02(6) of Rev. Proc. 2019-46.

SECTION 6. MAXIMUM VALUE OF EMPLOYER-PROVIDED AUTOMOBILES

For purposes of the fleet-average valuation rule in § 1.61-21(d)(5)(v) and the vehicle cents-per-mile valuation rule in § 1.61-21(e), the maximum FMV of automobiles (including trucks and vans) first made available to employees in calendar year 2024 is \$62,000.

SECTION 7. EFFECTIVE DATE

This notice is effective for: (1) deductible transportation expenses paid or incurred on or after January 1, 2024; (2) mileage allowances or reimbursements paid to

a charitable volunteer or a member of the Armed Forces to whom § 217(g) applies: (a) on or after January 1, 2024, and (b) for transportation expenses the charitable volunteer or such member of the Armed Forces pays or incurs on or after January 1, 2024; and (3) for purposes of the maximum FMV of employer-provided automobiles for which employers may use the fleet-average valuation rule in § 1.61-21(d)(5)(v) or the vehicle cents-per-mile rule in § 1.61-21(e), automobiles first made available to employees for personal use on or after January 1, 2024.

SECTION 8. EFFECT ON OTHER DOCUMENTS

Notice 2023-03 is superseded.

DRAFTING INFORMATION

The principal author of this notice is Christian Lagorio of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information on this notice regarding the use of an employee-provided automobile, contact Mr. Lagorio at (202) 317-7005 (not a toll-free number). For further information on this notice regarding the use of an employer-provided automobile, contact Stephanie Caden of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), at (202) 317-4774 (not a toll-free number).

