

CITY OF NORTH CANTON, OHIO
CITY COUNCIL MEETING

TRANSCRIPT OF
FEBRUARY 7, 2022, MEETING

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Transcript of Proceedings of the North Canton City Council, taken by me, the undersigned, Laurie Maryl Jonas, a Registered Merit Reporter and Notary Public in and for the State of Ohio, at the North Canton Civic Center, 845 West Maple Street, North Canton, Ohio, on Monday, February 7, 2022, at 7:08 p.m.

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APPEARANCES:

- Matthew Stroia, Council President, At Large
- Stephanie Werren, Council Vice President, Ward 3
- Jamie McCleaster, Ward 1
- David Metheney, Ward 2
- John Orr, Ward 4
- Patrick A. DeOrio, Director of Administration
- Jina E. Alaback, Director of Finance
- Robert G. Graham, Engineering Services
- Martin VanGundy IV, Chief Building Officer
- Stephan B. Wilder, Mayor
- Benjamin R. Young, Clerk of Council

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1 MR. STROIA: I now call to order the regular
2 city council on February 27 -- or February 7, 2022.
3 The time is 7:08.

4 Opening prayer. Jamie.

5 MR. MCCLEASTER: All right. Let us pray.

6 Lord, as we gather here this evening to
7 contemplate items that will come before us for the
8 betterment of our city, please help us to be smart
9 and wise and do the work of our fellow citizens in an
10 appropriate manner. Please be with us, and thank
11 you.

12 Amen.

13 (The Pledge of Allegiance was recited.)

14 MR. STROIA: Ben, would you please call the
15 roll.

16 MR. YOUNG: Member McCleaster.

17 MR. MCCLEASTER: Here.

18 MR. YOUNG: Member Werren.

19 MRS. WERREN: Here.

20 MR. YOUNG: Member Stroia.

21 MR. STROIA: Here.

22 MR. YOUNG: Mr. Metheney.

23 MR. METHENEY: Here.

24 MR. YOUNG: Member Orr.

25 MR. ORR: Here.

1 MR. YOUNG: Members Weyrick and Revoldt are
2 absent. Five present.

3 MR. STROIA: Okay. Motion and a second to
4 approve --

5 MR. METHENEY: Motion to excuse --

6 MR. STROIA: Yeah. Sorry. Revoldt.

7 MR. METHENEY: And Weyrick.

8 MR. MCCLEASTER: Second.

9 MR. STROIA: All in favor?

10 ("Aye" in unison.)

11 MR. STROIA: Opposed? Motion carries.

12 For consideration, may I have a motion and a
13 second to approve as presented the list of minutes
14 from January 24, 2002, public hearing; minutes from
15 January 24, 2022, committee of the whole, and the
16 minutes from January 24, 2022, city council.

17 MR. MCCLEASTER: So moved.

18 MR. METHENEY: Metheney, second.

19 MR. STROIA: All in favor?

20 ("Aye" in unison.)

21 MR. STROIA: Opposed? Motion carries.

22 All right. At this time we will have
23 recognition of the public. Those wishing to address
24 council may do so. Each speaker will be granted five
25 minutes. Please begin by stating your name and

1 address for the record. As a reminder, the rules are
2 posted on the screen and a violation is grounds for
3 termination of your speaking privileges.

4 MR. OSBORNE: Chuck Osborne. 307 Fairview
5 Street, Southeast, North Canton, Ohio.

6 I'm here to speak on this proposed zone
7 change. And I was waiting to see who up here was
8 going to recognize in your packet that you have
9 errors regarding the parcel number. The parcel
10 number is entered wrong in at least three or four
11 different locations. It took me 10 or 15 minutes to
12 try and figure out what was going on. So that tells
13 me nobody's looked at this very closely.

14 The change from OB to General Business B
15 opens the Pandora's box to what can be done with that
16 property. And here's -- I'm just going right down to
17 our zoning. And now allows business equipment and
18 supplies, studios for instruction need a conditional.
19 Drive-through facilities with a permitted use -- no,
20 I take that back. Studios for instructions goes from
21 a conditional to a permitted use. Dry cleaning
22 counter service. Furniture, home furnishing, office
23 equipment, office supplies, motels, hotels.
24 Mainstream media shop, photographic reproduction
25 services, restaurants, outdoor dining, self-service

1 laundry facility. Veterinary hospitals, associated
2 with cages, runs, kennels. Adult uses. I don't know
3 what that would actually be. Parking as a principal
4 use. Lot or garage. Vehicle and farm implement
5 sales. Police and/or rental facility. Car wash.
6 Gasoline station. Automobile service stations.
7 Those would be allowed with a conditional use.
8 Vehicle repair facility. That is a permitted use.
9 Clubs, lodges, and other assembly halls. Civic
10 facility for public assembly. Day care facility for
11 adults and children and/or recreational facility.
12 Outdoor commercial recreation. Motion picture and
13 theatrical playhouse. Places of worship. School,
14 public or private, and business and trade schools.

15 Frankly, I would like to know what the plans
16 are before anything is -- the horses are let out of
17 the barn here. This property is backed up by
18 residential. Each of you are elected
19 representatives. You should be advocating for the
20 citizenry. How long was this discussed or presented?
21 Granted, it's going to the planning commission and
22 will come back. But nobody's laying out concerns.
23 It's a Pandora box of whatever you want to put up --
24 put up there would be allowed.

25 So I'm going to keep it short. Not a single

1 soul noticed that the parcel numbers was wrong like
2 three -- at least three locations.

3 Thank you.

4 MR. STROIA: Thank you, Chuck.

5 MS. PALMER: My name is Rita Palmer. 307
6 Fairview Street, North Canton. Not to be confused
7 with RITA Ohio. I think they're coming up next.

8 MR. MCCLEASTER: Thank you.

9 MS. PALMER: I would like to respond to the
10 comments made by Daryl Revoldt and Stephanie Werren
11 at the January 24, 2022, city council meeting after
12 Larry Tripp and my husband, Chuck Osborne, spoke at
13 public speaks. I was surprised that at that meeting
14 Mr. Revoldt broke city council rule No. 39 when he
15 did not request the presiding president of council
16 for permission to respond with a prepared statement
17 to a citizen who spoke at public speaks, and then
18 further violated rule No. 32G to avoid, quote,
19 defamatory or slanderous language, end quote. But
20 just the same, allow me to continue.

21 In Chuck's speech that night, he did not say
22 that the current city council clerk was an idiot and
23 a fool, to quote Mr. Revoldt, nor did he label
24 Mr. Young as incompetent and unintelligent. Daryl --
25 who's not here, but I will speak to him as though he

1 were -- you were wrong to attribute these words to my
2 husband. To the contrary, Mr. Young has solid
3 educational credentials. But by way of an analogy,
4 Mr. Young, with his degree, probably could not safely
5 fly an airplane unless he were trained by a pilot,
6 such as my husband, to do so. It is equally
7 difficult for him to now serve as a clerk without
8 having had specific job training from a clerk.
9 Training which you, as a city council, considered for
10 him, but which was canceled by COVID. This
11 inadequacy, however, despite being true does in no
12 way impugn Mr. Young's innate skills or mentality.

13 So now I'm led to ask, how did Daryl Revoldt
14 become a medical professional in the mental health
15 field without graduating medical school. On
16 January 24, he publicly diagnosed my husband and, by
17 implication, Larry Tripp, with help from Stephanie
18 Werren, as having a psychological disorder called
19 Munchausen's Syndrome by Proxy because these two men
20 have dared to speak to city council regularly on
21 issues important to North Canton citizens but which
22 the council, or at least these two council members,
23 simply do not care about.

24 Mr. Revoldt, you had no right to publicly
25 humiliate these gentlemen while pretending to be not

1 a doctor of history but a doctor of play medicine.
2 If you were a real medical doctor, you would know
3 that what you said, besides being untrue, is a
4 violation of HIPAA privacy laws. If this council,
5 and you as director of economic development, have
6 difficulty finding citizens to run for service or
7 serve or move their businesses into the city, then
8 you have nowhere to look but at yourselves. As
9 citizens at this podium who regularly exercise their
10 democratic right to speak are subjected to being
11 embarrassed, publicly shamed and now slanderously
12 diagnosed by a nonmedical professional no matter what
13 damage is done to the character and reputation of
14 these North Canton city residents.

15 Mr. Revoldt, you said these negative
16 characterizations in this chamber need to stop. They
17 do. Beginning with you and Mrs. Werren. Defamation
18 of character is a tort, or a civil wrong. You need
19 to stop belittling and defaming all citizens.

20 We North Canton voters have a right to speak
21 our piece without harassment. We voted you into
22 office to listen and use our ideas to better the
23 city. But you do not have a right to put words in
24 our mouths, snicker at us or characterize us as
25 having mental deficiencies. You can and you must do

1 better.

2 Thank you.

3 MR. STROIA: Anyone else wishing to address
4 council tonight? Okay. The floor is closed.

5 Moving on to the special presentation by
6 Brian of RITA.

7 MR. THUNBERG: Thank you.

8 Good evening, everybody. I wanted to thank
9 Mayor Wilder and Director Alaback and the rest of
10 council for inviting myself, Brian Thunberg, and Dawn
11 Kuznik to come in tonight and speak to you in regards
12 to RITA. I understand that Councilman McCleaster,
13 Councilman Metheney, Councilman Weyrick and
14 Councilman Orr are new so I wanted to say
15 congratulations and welcome to the council. You
16 know, we want to make sure that everybody on council
17 understands what RITA is about, but again, if you
18 have any questions about what we're going to talk a
19 little bit about tonight, please just stop or yell or
20 throw something at me, whatever you guys prefer, and
21 I'll be happy to answer. But we are going to have a
22 short presentation here.

23 We are going to talk a little bit about the
24 city of North Canton, and we're going to talk a
25 little bit about what RITA does for North Canton and

1 how we're able to assist North Canton throughout the
2 year. So obviously the first -- there we go.

3 MS. KUZNIK: Arrow keys right?

4 MR. YOUNG: Did you turn it on?

5 MS. KUZNIK: It's on.

6 MR. YOUNG: There we go.

7 MR. THUNBERG: Okay. This is just a little
8 brief presentation about RITA. If you're not
9 familiar with who we are, Regional Income Tax Agency
10 is a regional council of governments. We are --
11 currently we have over 360 municipalities that we
12 administer income tax for throughout the state of
13 Ohio. We are managed by a nine-member board of
14 trustees. As a matter of fact, each year we have a
15 staggering term for those members of trustees so
16 anybody within the administration, whether it be
17 Director Alaback or whether it be Mayor Wilder, can
18 also run for a board seat to be on the board. Our
19 board meets once a month. It's the third Thursday of
20 every month, and we are also overseen -- the daily
21 operations are overseen by Don Smith, who is our
22 executive director.

23 We do cover approximately 50 percent of the
24 municipalities in the state of Ohio, so there's about
25 900ish municipalities that are in Ohio, and that also

1 includes some townships, so we are about 360 strong
2 right now. We are actually bringing on a couple more
3 municipalities that are in the area itself, so
4 currently as we speak in Stark County, North Canton
5 is the only RITA member currently. However, we're
6 looking to partner with other municipalities that are
7 in this area.

8 Last year in 2021 RITA collected \$9.1
9 billion -- 'b' as in billion dollars -- in local
10 income for all of our communities, which is a new
11 record for us. Also as well we have opened up a new
12 office which is down in Xenia, Ohio. We do have our
13 Brecksville location, which is our HQ, and our
14 Worthington office down in Columbus; Youngstown;
15 Cleveland Heights, and again, I just mentioned we
16 opened an office in Xenia.

17 MR. OSBORNE: Where?

18 MR. THUNBERG: In Xenia, Ohio, which is
19 southwest -- it's right outside of Cincinnati, kind
20 of between that Cincinnati, Dayton, and, as a matter
21 of fact, just a little bit west of Xenia we have
22 partnered with the City of Hamilton. They just came
23 on board here in 2022.

24 The next couple of slides -- I'm not going to
25 bother going through every single one of these, but

1 this is our full-service. RITA is a full-service tax
2 collection agency from registration through
3 litigation.

4 A couple of things I wanted to highlight in
5 your packets. On the bottom we have what we -- it's
6 newer, it's called W-2 Match, so essentially what we
7 do is we're able to take the W-2s, employer-submitted
8 W-2, we take those and bounce them up against our tax
9 system. So if you have a resident, let's say that
10 they work in Barberton. I know it's a little bit
11 ways away but let's say that they work in Barberton
12 and they reside in North Canton. We're able to
13 retrieve those W-2s, as they're legally required to
14 file their W-2s at the end of the year. We take
15 those W-2s and we match it against our tax system.
16 So say John Smith works at a company up there and
17 they reside here, we can take that, we can file the
18 returns on their half. So we don't necessarily need
19 them to file the returns, which is a great thing that
20 we've been able to do the last couple of years.

21 One of the other things that we have is
22 Modernized eFile, or MeF. What Modernized eFile is,
23 is that we partner with about half a dozen different
24 tax software providers that electronically file your
25 tax returns for your constituents. So if you go to

1 an H&R Block and they use Blockworks, for example,
2 Blockworks will not only file their federal and their
3 state return but it will also file their North Canton
4 return for them as well. There's a list that we'll
5 get into that has other -- some of the other partners
6 that we have.

7 And again, we have the modernized e-file for
8 net profit taxes, so businesses can also do that,
9 too. If they have a CPA firm that files their taxes
10 for them, they can also file their corporate tax with
11 them. RITA is the only agency in the state of Ohio
12 that has modernized e-file for both individual and
13 net profit as well.

14 And then last but never least is our federal
15 tax information. As you may or may not know, RITA
16 does receive data extracts from the IRS. We've been
17 receiving those for approximately ten years right
18 now, and it was literally an act of Congress that we
19 are able to receive the information. Under the IRS
20 code, RITA is recognized as a state. And a state
21 needs to be consisted of a population of more than
22 250,000 people. So we've lobbied down in -- not in
23 Columbus, down in Washington, D.C. We are able to
24 get this passed, and again, we are able to receive
25 those data extracts. So again, we take that data

1 information that we receive from the IRS, we bounce
2 it up against our tax system, and what we're looking
3 for is we're looking for people who may have not
4 filed a full return. Maybe they forgot a W-2 or
5 maybe they had unreported income such as Schedule C
6 income for a business that they have out of their
7 home or maybe they have rental income that they did
8 not put on their tax returns. So those, we use that
9 every day. That's -- again, it's included in the
10 services that we provide to all of our
11 municipalities.

12 Again, these are just rudimentary types of
13 services that we have as far as data imaging, records
14 retention, so on and so forth.

15 And again, this again is just our tax -- our
16 tax compliance systems, our voice response systems,
17 data warehouse maintenance, and so on and so forth.
18 And again, another list of services. There's about
19 four to five pages of just regular services that are
20 everything that is included in your cost that RITA
21 provides to the City of North Canton.

22 One of the last things that I did highlight
23 here is the administrative subpoena. We used to do
24 subpoena programs on a regular basis where we would
25 come out to the municipality, we'd have a team of

1 folks come out. So the taxpayer would get a nonfiler
2 notice. If they didn't respond to the nonfiler
3 notice, we would issue them an administrative
4 subpoena, having them appear at a date, time, and
5 location within the city itself. However, COVID came
6 a couple years ago. So what we've been able to do is
7 we've been able to transition that on-site -- that
8 on-site work that we used to do and now we've been
9 able to do it virtually. That's why the subpoenas
10 are only a dollar now. And even when the subpoenas
11 were \$8 before, because that would cover the cost of
12 everything, I've never seen a subpoena program never
13 pay for itself, ever. They're very -- they're very
14 successful for the businesses -- or for the
15 individuals and also the businesses. But again, it's
16 what we're trying to do is we're trying to make sure
17 that the City of North Canton is receiving the
18 dollars that are owed to them from every taxpayer,
19 whether it be an individual or a business.

20 These were the software providers that I had
21 talked about earlier. You may recognize some of
22 them, and if you are preparers yourself maybe you do
23 use these different types of softwares. So that way,
24 again, they all file online, so again, their federal,
25 their state, and their local returns are

1 automatically filed.

2 And again, we have -- oh, that's okay.

3 MS. KUZNIK: Sorry.

4 MR. THUNBERG: Again, we also have our e-file
5 service. We have FastFile. Our FastFile service is
6 something that's newer, it's about a year and a half
7 old, and what that is, you don't need any log-in
8 credentials. If you're just a W-2 individual, you
9 can log on to ritaohio.com, you can put in your
10 information, you can securely e-file your return
11 without using log-in credentials. But again, it's
12 only for W-2 users and I believe that there is a
13 maximum amount of W-2s on there as well.

14 We have the pdf fill-in forms, if you're not
15 an electronic type of person who uses computers, or
16 we also have our forms that we sent out to your
17 municipalities as well.

18 Some statistics that I wanted to talk about.
19 We talk about registration through litigation, and
20 the City of North Canton partakes in all of our
21 services and it's been very, very well received by
22 the City. And since 2016 when North Canton came on
23 board, it's been -- we've been adding accounts year
24 after year. As you can see that we've added more
25 than 1,200 accounts in each of the last three years.

1 And again, this is, too, with using the state
2 filings, this is using IRS records, this is using
3 every tool that we have to identify new taxpayers for
4 the City of North Canton.

5 E-filing. Everybody likes to e-file. I
6 think that's one of the major things that people, and
7 in this day and age everybody's transitioning to
8 whether it be, you know, doing banking online or
9 whether it be doing other things that are online,
10 everything's online. Everybody always has something
11 with them as far as being online. So again, what
12 we're doing is our submissions -- or your submissions
13 are well over 6,000 every single year. You have
14 about 11,000 taxpayers that are filing tax returns
15 that are legitimate taxpayers, so that's about
16 50 percent of all of your taxpayers are using our
17 iFile system and our eFile systems.

18 As can you see, the dollars that are
19 associated with that, too, with a city that's around
20 \$7 million, \$5 million is about what we're getting in
21 electronic filings. So again, almost 70 percent of
22 what we're receiving from the City of North Canton is
23 by electronic filing. So I think that your citizens
24 and your businesses are using the I-file application
25 to the best of their abilities.

1 Some of the other programs that the City of
2 North Canton is involved in, again we talked a little
3 bit about the subpoena program. And we can tell here
4 that we had identified \$300,000 in liabilities, that
5 we've collected \$107,000. Again, I don't think
6 that -- and again, anything that we haven't
7 collected, those folks are going on payment plans,
8 they're going through the collection process itself.
9 So again, the subpoena program and the delinquent
10 programs are very successful for the City of North
11 Canton, as well as the federal tax information. And
12 again, we've identified about \$34,000 in liabilities
13 and we've collected about \$25,000 in which the city
14 would have never just even seen before. So again,
15 we're looking at not necessarily the amount of money
16 but the identifying of the taxpayers and it's every
17 little dollar that belongs to the City of North
18 Canton is what we're trying to make sure that you're
19 receiving.

20 Last but not least is our legal program. So
21 we do file lawsuits in court for your taxpayers. So
22 essentially what happens is a taxpayer who has filed
23 a return and didn't pay their return, they receive a
24 couple of billing notices that go out. We try to
25 contact them, we try to set them up on a payment

1 program. In the event that they fail to do either/or
2 or satisfy that balance then we will file a small
3 claims judgment against them. So we've gone to court
4 in 2021, it looks like we filed 89 cases in court and
5 we've recovered 59 -- almost \$60,000 just in the last
6 year in legals.

7 So what does this cost the City of North
8 Canton on a yearly basis? I mean, I think that's one
9 of the things that everybody likes to know. So what
10 I did is I put together a little bit of data history
11 here, which is our comparison. So as you can see,
12 2016 was the first year that the City of North Canton
13 came on with RITA. And as you can see, that your
14 cost of collection also for these years has been
15 right around -- where's my percentage? Does it go
16 over a little bit?

17 MS. KUZNIK: It does go over a little bit.

18 MR. THUNBERG: That's okay. The cost of
19 collections. Here we go.

20 Next page. One more. There we go.

21 Okay. So the cost of collections, so again,
22 it's around 1.67 percent. So again, the actual cost
23 for us to collect in 2020 was \$155,000 to the City of
24 North Canton. The North Canton -- the City of North
25 Canton was actually refunded \$105,000. So again, for

1 councilmen -- council that is new, basically what
2 RITA does is we collect 3 percent of all of your
3 collections. At the end of the year we do an actual
4 cost of collections, which is in our council
5 government's contract. Basically it's a very simple
6 calculation. It's your collections versus
7 everybody's collections, your transactions versus
8 everybody's transactions, and those come to a
9 percentage.

10 So the City of North Canton, over the past
11 few years, is averaging somewhere a little over 1.72
12 percent or so based on the average of the last six
13 years. This year we anticipate our cost of
14 collections as an agency to be about 1.4 percent. So
15 again, we're getting preliminary numbers out.
16 Director Alaback will receive the information
17 probably in March is what I'm anticipating, and what
18 your actual cost of collections are, and the refunds
19 are always issued at the end of June of every year so
20 you'll see that in a separate distribution.

21 So again, based on where the City of North
22 Canton has ended up this year and what our costs look
23 like, it looks like you're going to have a very good
24 year in 2021 as well.

25 If we can go back to the one slide. I

1 purposely circled the percentage for net profit. And
2 the reason why I did that is because, as you can see,
3 from 2020 to 2021 your -- the amount of tax collected
4 went below \$8 million, and the reason being is
5 because it's twofold: The amount -- the percentage
6 of net profit that was received was only 2.86 percent
7 from all of your businesses.

8 So a couple of things happened in 2021. It
9 was doublefold, actually. With COVID, as you will
10 see in 2019 and in 2020, companies were filing and
11 they were paying their estimated taxes. Well, in
12 2021, companies that would have those dollars credit
13 to the next years, not only were they not paying any
14 estimated payment but then they were asking for a
15 refund as well. So that's the reason why that number
16 is so low as in past years. As you can see, 10,
17 11 percent of your income tax came from net profit.
18 And it dropped down to 2 percent in 2021. And that's
19 significant because I think that we're going to see a
20 rebound in 2022 as that number continues to grow,
21 businesses start getting back up to where we need to
22 be, you know, prior COVID because, again, COVID has
23 been a little bit of a sticking point with a lot of
24 people. And it's really hurt some businesses and
25 some different municipalities in different ways, so

1 everybody is affected by this.

2 Okay. I wanted to just take a break for just
3 a second. Does anybody have any questions on
4 anything I had talked about previously? No? Okay.

5 MR. METHENEY: I have a question.

6 MR. THUNBERG: Yes.

7 MR. METHENEY: So on this overpayment of
8 estimated taxes, is the Payroll Relief Dollars
9 considered taxable income money?

10 MR. THUNBERG: No, it was not.

11 MR. METHENEY: Even though it wasn't paid
12 back.

13 MR. THUNBERG: That's correct.

14 MR. METHENEY: Okay.

15 MR. THUNBERG: You want to go over.

16 We talked a little bit about COVID. These
17 are some numbers that I had put together that I know
18 that might be of interest to you. I did this this
19 morning.

20 We are talking about work from home, so
21 that's a big topic right now as far as hybrid
22 schedules and what companies are doing, what
23 municipalities are doing. We ask that all of our
24 cities reach out to their top employers in the event
25 that they think that they're going to have some type

1 of change in withholding dollars this year. I have
2 not heard anything from Director Alaback so it sounds
3 like everything is going to be A-OK with you.

4 However, there's going to be other companies
5 that are going to hybrid schedules. Now, I'm going
6 to use RITA for an example. We have been doing a
7 full hybrid schedule, so our payroll department is
8 now two days in the office and three days at home.
9 So that is how we're being withheld on currently. So
10 when you're talking about hybrid schedule, there are
11 municipalities that are going to be losing dollars to
12 hybrid schedules.

13 So again, maybe you take the City of Canton.
14 Large community, has, you know, a lot of different
15 types of business. Some of those folks might be
16 outsourced back to their home. The benefactors are
17 going to be the other communities, the surrounding
18 communities, the North Cantons of the world. So we
19 don't know what's all going to happen, so what we've
20 been trying to do is try to determine what or how
21 this could impact your particular community.

22 So I did a little bit of research and I said,
23 okay, you know, what -- how is North Canton
24 comprised? I can tell you that 72 percent of North
25 Canton residents work outside of the city. I can

1 also tell you that 27 percent of your people live and
2 work in the city. So you have a lot of people, and
3 again, this is very normal, this is from a statistics
4 standpoint, that work outside of your community. So
5 some of those people that work outside of your
6 community may now be working a hybrid schedule and
7 now those tax dollars may come from the City of
8 Canton or other communities and coming back to North
9 Canton because that's where they're working. And
10 those are some of the things we're going to be
11 tracking this year and some of the things we're going
12 to be looking at this year and seeing what types of
13 increases in income that the city -- that they could
14 receive.

15 On the flip side to it as well, we talked
16 about -- Director Alaback wanted me to talk about the
17 1 1/2 percent tax rate that the City of North Canton
18 has. North Canton has a 1.5 percent community. You
19 give a hundred percent tax credit. So anybody that
20 works in a 1 1/2 percent or greater community is only
21 filing an informational return. They are not going
22 to be paying anything back to the City of North
23 Canton.

24 What I can also tell you that RITA has, out
25 of our 360 communities, 40 municipalities have a tax