

**ORDINANCE NO. 18-20**

**AN ORDINANCE AMENDING CHAPTER 93 OF THE CITY OF THE VILLAGE OF INDIAN HILL, OHIO CODE OF ORDINANCES BY DEFINING THE TERM "RESIDE" CONSISTENT WITH THE OHIO REVISED CODE, AND DECLARING AN EMERGENCY**

**WHEREAS**, it is in the best interest of the City of the Village of Indian Hill that the concept of residency be expressly defined consistent with the Ohio Revised Code; and,

**WHEREAS**, the addition of an express definition clarifies administration of the existing code, and does not expand or contract the existing tax base of the City of the Village of Indian Hill;

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF THE VILLAGE OF INDIAN HILL, OHIO:**

**Section 1.** Section 93.01 of the Code of Ordinances is hereby amended, by inserting the following between the definitions of "Place of Business" and "Resident Business Entity:"

**RESIDE.** The act of maintaining a residence within the City of the Village of Indian Hill.

- (a) an individual is presumed to reside in the village for all or part of the taxable year, irrespective of the number of contact periods defined in subsection (b), if the individual was a resident individual or part-time resident individual of the City of the Village of the Indian Hill on the last day of the immediately preceding taxable year.
- (b) an individual is presumed to reside in the village for all or part of the taxable year if such person has thirty (30) or more contact periods with the village during the taxable year. For purposes of this section, each "contact period" is any occurrence where the individual is away overnight from another abode maintained by such individual outside of the village and, while away overnight from that abode, spends at least some portion, however minimal, of each of two consecutive days within the village. Evidence of contact periods may include such items as utility usage at a residential property in which the individual has a legal or beneficial interest, continuous trash or brush collection at such property, receipt of mail or packages, or other evidence of contact.
- (c) an individual is presumed to reside in the village for all or part of the taxable year, irrespective of the number of contact periods defined in subsection (b), if the tax administrator reasonably concludes that the individual has maintained a residence in the City of the Village of Indian Hill based upon any of the following factors or a combination thereof:
  - 1. The location of financial institutions in which the individual or the individual's spouse have any accounts, including, but not limited to, checking, savings, certificates of deposit, or individual retirement accounts;
  - 2. The location of issuers of credit cards to the individual or the individual's spouse or of any other persons making installment loans to the individual or the individual's spouse;
  - 3. The location of institutional lenders which have made loans to, or which are guaranteed by, the individual or the individual's spouse;
  - 4. The location of investment facilities, brokerage firms, realtors, financial advisors, or consultants used by the individual or the individual's spouse;
  - 5. The location of either the insurance company that issued or the insurance agent that sold any policy of insurance to the individual or the individual's spouse, including, but not limited to, life, health, disability, automobile, or homeowner's insurance;
  - 6. The location of law firms, accounting firms, and similar professionals utilized by the individual or the individual's spouse for legal, tax, accounting, financial, or retirement services;
  - 7. The location of physicians, dentists, osteopaths, optometrists, or other health care providers, or veterinarians utilized by the individual or the individual's spouse;
  - 8. The location of organizations described in section 501(c) of the Internal Revenue Code to which the individual or the individual's spouse make contributions or other payments or in which they participate as a congregant, member, board member, committee member, adviser, or consultant;
  - 9. The location of burial plots owned by the individual or the individual's spouse;
  - 10. The location of business ventures or business entities in which the individual or the individual's spouse has a more than twenty-five per cent ownership


- interest or in which the individual exercises, either individually or jointly, significant control over the affairs of the venture or entity;
11. The recitation of residency or domicile in a will, trust, or other estate planning document;
  12. The location of the individual's friends, dependents as defined in section 152 of the Internal Revenue Code, and family members other than the individual's spouse, if the individual is not legally separated from the individual's spouse under a decree of divorce or separate maintenance as provided in section 7703(a)(2) of the Internal Revenue Code;
  13. The location of educational institutions attended by the individual's dependents as defined in section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;
  14. The location of trustees, executors, guardians, or other fiduciaries named in estate planning documents of the individual or the individual's spouse;
  15. The location of all businesses at which the individual or the individual's spouse makes purchases of tangible personal property;
  16. The location where the individual married;
  17. The location or identity of recipients of political contributions made by the individual or the individual's spouse;
  18. The individual's domicile in other taxable years;
  19. The location at which the individual is registered to vote;
  20. The address on the individual's driver's license;
  21. The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;
  22. The location and value of abodes owned or leased by the individual;
  23. Declarations, written or oral, made by the individual regarding the individual's residency, including but not limited to representations made for purposes of memberships or resident rates in activities or organizations;
  24. The primary location at which the individual is employed.

In considering the above-stated residency factors, there is no minimum number of the different factors that must be satisfied to create a presumption of residency.


- (d) An individual may rebut a presumption of residency described in subsections (a), (b), or (c) if the individual establishes by a preponderance of the evidence that the individual did not reside in the village for all or part of the taxable year.
- (e) When determining whether a person resides in the City of the Village of Indian Hill for purposes of this Chapter, a person's residence for part of a taxable year in another jurisdiction does not preclude a presumption of part-year residency in the City of the Village of Indian Hill, including if the person establishes domicile in the other jurisdiction for other purposes.

**Section 2.** This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the peace, health, safety and general welfare of the people of this municipality, and shall take effect at the earliest date provided by law.

PASSED: December 21, 2020

  
Melissa S. Cowan, Mayor

ATTEST:

  
Paul C. Riordan, Clerk

*First Reading – November 23, 2020*  
*Second Reading – December 21, 2020*