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# Client Bulletin



Volume XXX, No. 6

October 31, 2013

## Andrew Wecker to Co-Chair Chamber Business Development Task Force

The Delaware Area Chamber of Commerce has created a new Business Development Task Force from its groups for Business Environment and Business Attraction. Andy Wecker was asked to co-chair this group with chamber board member Tony Eyerman of Eyerman Planning Associates, LLC.

Andy is also the 2013 president of the Central Ohio chapter of the National Association of Industrial and Office Properties (NAIOP) and an Advisory Council Member, C. William Swank Program in Rural-Urban Policy within the Dept. of Agricultural, Environmental and Development Economics, at The Ohio State University (<http://aede.osu.edu/research/c-william-swank-program>). In September, the NAIOP chapter organized a 281 mile, 6 county tour of Utica shale country, a video of which can be seen at <http://www.youtube.com/watch?v=VWjNCTkzTMQ&feature=youtu.be>.

## Pipeline Rights-of-Way and Easements

Rights-of-way and easements checkerboard Ohio. Central Ohio landowners may be further impacted as pipelines bring shale gas and oil to market for refining, manufacturing, heat and power generation as the natural gas industry expands in Southeast Ohio with pipelines for collection, intrastate transfer, and interstate transfer.

Central Ohio landowners want to minimize a pipeline's impact to their property and receive fair payment for what cannot be minimized. Andy Wecker and the attorneys at Manos, Martin & Pergram first understand the importance of listening to how owners use and enjoy their land and then they work to limit an easement's scope of use, the actual easement area and depths relative to existing buildings and drainage systems, and negotiate and litigate for fair payment.

The Ohio Farm Bureau recently added Andy and Manos, Martin & Pergram to its attorney referral list for pipeline easement issues. The firm has been a long-time outside general counsel to Del-Co Water Company, Inc. and Suburban Natural Gas Company, in addition to representing land owners in Delaware County on electric right-of-way issues involving the Public Utilities Commission of Ohio (PUCO) and the Ohio Power Siting Board (OPSB).

Andy is also a member of the Ohio Farm Bureau.

*Continued . . .*

## Breakthrough on Ohio Municipal Tax Reform?

Some have suggested that to Governor Kasich the Medicaid expansion had as much to do with a long-term plan to eliminate the state income tax as it did to provide more health care to the poor and working poor. Whatever one thinks about the state income tax and Medicaid expansion in Ohio, overshadowed may be the impact of just simplifying the varying requirements and definitions in Ohio's local level income taxes. That is according to sponsors of Ohio House Bill 5. There is a substitute bill now that the Ohio House Ways & Means Committee held hearings on in late October, revised in part to address the concerns of local governments in the face of state level cutbacks in local government funding. According to the committee chair, the latest version of the bill achieves some of the following:

- A lower cost of compliance and lowered administrative costs with the ability to file consolidated tax returns.
- The creation of an enhanced Local Government Fund tax reporting form for municipalities.
- Addresses the occasional entrant treatment which will simplify the process for Ohio's small businesses.
- Creates a Taxpayer Bill of Rights and Responsibility for all of the municipalities' taxpayers.
- Creates uniformity to the audit and appeal procedures and establishes standard interest rates and penalty provisions.
- Simplifies the Net-Operating Loss (NOL) treatment by making it uniform with a five year NOL carry forward period. This will be delayed until 2017 and it creates an NOL study committee.

Please contact your tax advisor or Manos, Martin & Pergram if you would like more information on HB 5.

## Ohio's Minimum Wage to Increase on January 1, 2014

The minimum wage for non-tipped employees will increase to \$7.95 per hour. The minimum wage for tipped employees will increase to \$3.98 per hour, plus tips. The increases will apply to employees of businesses with annual gross receipts of more than \$292,000 per year.

## WestlawNext® Headnote of the Day

"Jury's assessment of 40% of fault to victim for injuries received from bite by pet raccoon was not manifestly erroneous in light of evidence that victim knew of danger and voluntarily exposed herself to known danger by bringing meatloaf near raccoon's cage."

## Notice

This bulletin provides general information and is not legal advice. Please contact us if you need legal advice.

If you have friends or associates who you think would enjoy receiving a copy of this Client Bulletin, please feel free to forward it on. Thank you.

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