

AN ORDINANCE AMENDING THE VILLAGE OF NEW HOLLAND, OHIO CREDIT CARD POLICY AND DECLARING AN EMERGENCY

WHEREAS, with Ordinance 2018-07, adopted on April 9, 2018, Council for the Village of New Holland created and established a credit card policy in order to comply with requirements set forth by the Ohio legislature; and

WHEREAS, with Ordinance 2018-22, adopted on January 14, 2019, Council for the Village of New Holland amended the Village's credit card policy to reflect the internal operations the Village; and

WHEREAS, with Ordinance 2023-02, adopted on April 10, 2023, Council for the Village of New Holland further amended the Village's credit card policy to update the Village's financial infrastructure; and

WHEREAS, the Village Administration made Council aware of the need to create a Village Debit Card Policy for authorized employees and officials to utilize when making official business purchases on behalf of the Village; and

WHEREAS, with the recent publication of Bulletin 2025-013, the Ohio Auditor of State provided policy recommendations for tax-exempt public offices, including political subdivisions, that utilize credit cards for official purchases; and

WHEREAS, the Auditor's office recommends that tax-exempt public offices adopt a written policy regarding the use of the entity's tax-exempt certificate and when an employee is eligible for reimbursement by the entity for use of a personal credit card or account; and

WHEREAS, the Auditor's office also recommends tax-exempt public offices require Fiscal Officers to file Sales/Use Tax Application for Refund ("STAR") forms when the entity was incorrectly charged Ohio sales tax on a credit card at the point of sale; and

WHEREAS, Council for the Village of New Holland also believes this is the perfect time to make various updates to the Village's Credit Card Policy; and

WHEREAS, Council for the Village of New Holland now wants to amend its current Credit Card Policy to include the authorized use of a Village Debit Card, incorporate the recommendations by the Ohio Auditor State, and make various other changes so as to ensure Village funds continue to be spent accordingly under Ohio law.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF NEW HOLLAND, OHIO, THAT:

SECTION 1: All Village Credit and Debit Cards are the sole property of the Village of New Holland. Village Credit and Debit Cards must be returned to the Fiscal Officer's office after each use unless otherwise stated by this policy. Only authorized personnel are permitted to use Village Credit and Debit Cards.

- A. The Village of New Holland shall have one (1) Marathon Gas Company Credit Card. In order to protect Village finances, the Marathon Gas Company Credit Card will be the only type of card that will be considered a "traveling card." This means that the Police Department, Street Department, and Water/Wastewater Department will be the only departments that have their own cards to be used as necessary. All other Credit and Debit Cards are to be located in the Fiscal Officer's office and must be signed-out and signed-in per each use.
 - i. The usage limit for the Marathon Gas Company Credit Card is \$1,500.00.
- B. The Village of New Holland shall have two (2) Visa Credit Cards linked to one (1) account or the Village. Only the Village Administrator, Fiscal Officer, and specifically authorized employees shall be allowed to use the Visa Credit Cards for their respective departments. Employees holding a Visa Credit Card for their department must sign the Card Sign Out Log. Failure to sign the Card Sign Out Log may result in the expense being charged to the individual. Upon signing the Card Sign Out Log, the individual becomes responsible for the card and all subsequent purchases.
 - i. The usage limit for the Visa Credit Cards is \$5,000.00. When ordering online, it is preferred that the Fiscal Officer order the items. If this is not possible, the purchasing individual must print out the charges for the purchase and attach them to the Purchase Order Request Form and return the form to the Fiscal Officer immediately.

- C. The Village New Holland shall have one (1) Home Depot Credit Card. Only the Village Administrator and Utility Operator are authorized to use Home Depot Credit Card.
 - i. The usage limit for the Home Depot Credit Card is \$15,000.00.
- D. The Village of New Holland shall have one (1) Dollar General Credit Card. Only the Village Administrator and his/her designee are authorized to use the Dollar General Credit Card.
 - i. The usage limit for the Dollar General Credit Card is \$400.00.
- E. The Village of New Holland shall have one (1) Tractor Supply Company Credit Card. Only the Village Administrator is authorized to use the Tractor Supply Company Credit Card.
 - i. The usage limit for the Tractor Supply Company Credit Card is \$5,000.00.
- F. The Home Depot, Dollar General, and Tractor Supply Company Credit Cards must be signed-out and signed-in each time they are used. When using any of these Cards, the individual using the Cards is responsible for issuance of the Purchase Order Request Form.
- G. The Village of New Holland shall have one (1) Village Debit Card from North Valley Bank. Only the Mayor, Village Administrator, and Fiscal Officer are authorized to use the Debit Card for official Village business. This Debit Card is to be kept secured by lock and key in the Fiscal Officer's office when not in use. Those who wish to use the Debit Card for their department must sign the Card Sign Out Log. Failure to sign the Card Sign Out Log may result in the expense being charged to the individual. Upon signing the Card Sign Out Log, the individual becomes responsible for the Debit Card and all subsequent purchases
 - i. The usage limit for the Village Debit Card is \$5,000.00. When ordering online, it is preferred that the Fiscal Officer order the items. If this is not possible, the purchasing individual must print out the charges for the purchase and attach them to the Purchase Order Request Form and return the form to the Fiscal Officer immediately.
- H. All Village Credit and Debit Cards must only be used to purchase equipment, parts for equipment, and operating supplies. The Visa Credit Card and Village Debit Card should not be used to purchase items from any merchant with which the Village maintains an account. All office supplies should be purchased through the Fiscal Officer or designated person.
- I. A Purchase Order Request Form and the accompanying receipt must be returned as soon as possible to verify any Credit or Debit Card purchases, preferably on the same day.
- J. A Card Sign Out Log will be kept by the Fiscal Officer. This Log will detail the card type, the date the card was signed out, the signature of who was issued the card, the date the card was returned, and will have a section for any notes.
- K. Any officer, employee, or appointee must personally reimburse the Village treasury, and may also be liable under any official bond he or she has provided, for any amount spent without itemized receipts as required by the policy in Section 1.
- L. If any of the Village Credit or Debit Cards are lost or stolen, such incident must be reported to the Fiscal Officer or his/her designee immediately. The Fiscal Officer or his/her designee will report the lost or stolen card to the proper Credit or Debit Card Company immediately after being notified.

SECTION 2: A Purchase Order Request Form must be obtained before purchasing an item. The only exception is in case of an emergency. An emergency is defined as a "work-stopping situation." In such an emergency, receipts bearing the Village of New Holland name, date of purchase, item description, name of authorized person, and cost must be attached to a Purchase Order Request Form on the day of the purchase event.

SECTION 3: The Mayor and the Village Administrator reserve the right to cancel all Credit or Debit Cards at any time. Any issuance of Credit or Debit Card must be with Council's approval.

- A. Use of Village of New Holland Credit or Debit Card for personal use is prohibited.
- B. Any violation of this policy can result in loss of card privileges and/or discipline up to and including termination.
- C. Current authorized personnel permitted to use Credit or Debit Cards will be recorded and tracked by the Fiscal Officer.
- D. Verification of items purchased and quantities of items for Village use must be co-signed.
- E. Items purchased with any Village Credit or Debit Card become the sole property of the Village of New Holland.

SECTION 4: In addition to these requirements, authorized employees using Village Credit or Debit Cards must:

- A. Immediately notify the Fiscal Officer of any unintended personal purchases made on a Village Credit or Debit Card, and the employee shall immediately reimburse the Village for such charges.
- B. Make every effort to ensure that Village Credit or Debit Card purchases do not include sales tax. Tax-exempt certificates are available upon request from the Fiscal Officer.
- C. Immediately notify the Fiscal Officer if a Village Credit or Debit Card was, or might have been, incorrectly charged Ohio sales tax at the point of sale.
- D. If the Fiscal Officer is notified of and/or determines that a Village Credit or Debit Card has been incorrectly charged Ohio sales tax, the Fiscal Officer shall immediately file a Sales/Use Tax Application for Refund ("STAR") form with the Ohio Department of Taxation, via mail or electronic submission, to ensure reimbursement of public funds. This form can be found on the Ohio Department of Taxation website.

SECTION 5: In the event a cardholder uses a personal credit card or checking account to make an authorized Village business purchase in accordance with this policy, the cardholder shall be responsible for paying any sales tax charged by the merchant at the point of sale. The cardholder is prohibited from using the Village's tax-exempt certificate for such transactions, as prohibited by Ohio law.

- A. A cardholder who makes a qualifying purchase under these conditions is eligible for reimbursement by the Village. The employee must submit the transaction receipt to the Fiscal Officer to obtain reimbursement. Upon verification, the Fiscal Officer shall reimburse the employee from Village funds for any legitimate business-related expense. Reimbursement expenses shall not exceed \$500.00. If the total cost of a purchase, including sales tax, exceeds this threshold, the purchase must be made using the Village's Credit Card or Debit Card and tax-exempt status.

SECTION 6: All prior legislation, or any parts thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereof.

SECTION 7: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.

SECTION 8: Council declares this to be an emergency measure immediately necessary for the

preservation of the public peace, health, and safety of this municipality and the further reason that the updates to the Village Credit Card Policy must take effect immediately to ensure that all current and future expenses facilitated by credit card purchases remain compliant with Village policy under Ohio law. Wherefore, provided this Ordinance receives the required affirmative votes of Council, this Ordinance shall take effect and be in force immediately upon passage by Council.

Motion to suspend the readings made by Greg Shaw and seconded by Jimmy Thompson

Council Vote's Recorded: Yea 4 Nay 0 Abstain 0

Motion to Pass the Ordinance 2025-08 made by Zachary Fisk and seconded by Jimmy Thompson

PASSED AND ADOPTED BY THE COUNCIL OF THE VILLAGE OF NEW HOLLAND, OHIO, ON THIS 8th day of December 2025.

Danny Kirkpatrick	Y/N/A	_____
Greg Shaw	<input checked="" type="radio"/> N/A	<u>Greg Shaw</u>
Jimmy Thompson	<input checked="" type="radio"/> N/A	<u>Jimmy Thompson</u>
Floyd Woolever	<input checked="" type="radio"/> N/A	<u>Floyd Woolever</u>
Zachary Fisk	<input checked="" type="radio"/> N/A	<u>Zachary E. Fisk</u>
Brittany Rodriguez	Y/N/A	_____

Upon roll call on the adoption of this Ordinance, the vote was as follows:

Council Votes Recorded: Yea 4 Nay 0 Abstain 0

ATTEST

VILLAGE OF NEW HOLLAND,
PICKAWAY COUNTY, OHIO

BY [Signature]
Mayor

BY [Signature]
Fiscal Officer

APPROVED:

Approved as to form this 8th day of December 2025:

[Signature]
Brian M. Zets, Esq.
Village Solicitor

I, the undersigned, Clerk of the Council of the Village of New Holland, Ohio, do hereby certify that publication of this Ordinance was duly made by posting of a summary thereof at five public places in said municipality, as determined by the Council, each for the period of fifteen days, commencing on the 9th day of December 2025. A complete text of the Ordinance may be obtained or viewed at the office of the Fiscal Officer of Village of New Holland.

[Signature]
Clerk of the Council of the Village of New Holland, Oh.