

We are always grateful for your trust in recommending us to others. A referral from you and your continued business are the highest compliments we could ever receive.

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Client Bulletin



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Increase in Minimum Wage

In January, the Ohio minimum wage, which is indexed to the Consumer Price Index, will increase to \$8.15 an hour for non-tipped employees and to \$4.08 an hour for tipped employees. The Ohio minimum wage law will apply in 2017 to employers with annual revenue of \$299,000 (up from \$297,000 for 2016). The Ohio minimum wage rates do not apply to 14 and 15 year olds or to employers with lesser annual revenue. The federal minimum wage of \$7.25 an hour applies to 14 and 15 year olds and to Ohio employers whose annual revenue is not enough to subject them to the Ohio minimum wage.

Westlaw™ Headnote of the Day-Giving Haunted Hayrides Wasn't Use of Land for an Agricultural Purpose

Haunted hayrides on farm property did not constitute use of land for an agricultural purpose, for purposes of the statute prohibiting a township zoning commission, board of township trustees, or board of zoning appeals from prohibiting the use of land for any agricultural purposes; even if the owner's original hay rides constituted an agricultural use of the property, the addition of a Halloween theme with shrieks and flashing lights was completely inconsistent with traditional agricultural activity. *Columbia Twp. Bd. of Zoning Appeals v. Otis*, 663 N.E.2d 377 (Ohio Appl. 9 Dist., 1995).

Congratulations (Again) to 3 Pillar Homes

Again this year, 3 Pillar Homes made Business First's "Fast Fifty" of the fastest growing central Ohio businesses, ranking 40th, with growth of 30%-49% from 2014 to 2015. Howard Hanna Realcom Realty, whose Delaware office is next door to the law firm's office, was ranked 46th.

Andy Wecker—Seminar Speaker

The law firm's Andy Wecker is one of the speakers at a two-day attorney continuing legal education seminar, "LLCs from Start to Finish." Andy is the presenter on December 13 for the session on Using LLCs in Asset Protection and Estate Planning, covering asset protection and estate planning with LLCs, and transfer of interest, using LLCs and trusts together and tax planning and reporting.

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.