



## City of Independence, Ohio

"THE HEART OF CUYAHOGA COUNTY"

6800 BRECKSVILLE ROAD

INDEPENDENCE, OHIO 44131

(216) 524-4131

# MEMORANDUM

To: Mayor Gregory P. Kurtz  
Members of Council

From: Finance Director Vernon Blaze

Date: Friday, January 29, 2021

Re: Finance Department Updates

### **Planning Meeting Follow-Up**

As a follow-up to last Saturday's three-hour planning session, a Jon Jenson story can help drive home the point that as important as planning and the planning process are, they ultimately have to result in, well, "results!"

Jon tells a story from his first full-time position after graduating from college to drive home that point, and good speakers understand the power of attaching a point or lesson to a story to help it be remembered – just like this story is still remembered here today!

Jon says that he thought he had a pretty good start to his working career in that first position, staying really busy with the time flying by. After about a month or so, his boss walked into his office, closed the door behind him, sat down on the chair in front of Jon's desk, pulled it close to the desk, and leaned over the desk closer to Jon.

Jon's said that his first lesson that day was that when your boss walks into your office, closes the door behind him or her and sits down in front of you, it's probably not going to be a good meeting – for you!

So Jon's boss leans in toward him over his desk and says "***Jenson, around here we don't worship at the altar of activity. We worship at the shrine of results.***" And then his boss slid the chair back, got up, walked to the door, opened it, walked out, and closed the door behind him.

Total time of that "meeting?" 60 seconds tops. But what a powerful way to illustrate the point that while we can all be very busy doing any number of activities, at some point, most of us are going to be graded, judged, promoted and/or compensated in our careers not based on how "busy" we are, but what we actually accomplish.

Jon ultimately developed a passion for the strategic planning process because over time, he saw first-hand the actual results that can be achieved when it is followed and implemented, vs. the



# *City of Independence, Ohio*

"THE HEART OF CUYAHOGA COUNTY"

6800 BRECKSVILLE ROAD

INDEPENDENCE, OHIO 44131

(216) 524-4131

“activity” that sometimes masquerades as “results” when a disciplined approach to organizational planning is not followed.

Even though Jon is no longer with us, many thanks still go out to him for his willingness to pour into those who were desirous of learning more about this very valuable management and leadership tool. Coaching, mentoring and instructing are excellent ways to pass knowledge on to others so that they can develop those same passions and ultimately provide more value to the organizations they work for or serve in. Thanks, Jon, for doing that to others – you have enriched many of us for having done so!

## **New Hampshire vs. Massachusetts Legal Case**

New Hampshire and Massachusetts are involved in a legal case that may have ramifications well beyond those two states. Massachusetts has continued to tax income of New Hampshire residents whose employer is based in Massachusetts, but due to Covid-19 issues, have not commuted to Massachusetts in quite some time to actually perform that work.

This situation is quite similar to what is happening here in Ohio, where the Buckeye Institute is challenging Ohio’s law that allows municipalities to continue to tax the income of people who no longer work out of a given city or village, but whose employer is still located there – at least until the Governor’s Covid-19 Emergency Order is terminated.

Granted, the New Hampshire vs. Massachusetts case is an “inter” state one whereas the Buckeye Institute vs. City of Columbus and the State of Ohio is an “intra” state one, so different laws and legal precedents may be applied differently in each situation.

But New Hampshire is now seeking to sue directly in the U.S. Supreme Court. What the U.S. Supreme Court does with this case will be watched by many. The State of New York has always taxed income of non-New York residents whose employer is located in New York. The outcome of the New Hampshire vs. Massachusetts case could also decide whether or not New York can continue this practice.

As these “inter” state cases get decided, they may provide some precedent for how these “intra” state cases get decided too. This is a big issue at the state level, and it certainly is a big issue here in Ohio – especially for municipalities like Independence which historically have had a high influx of people commuting to them to physically work in those locations.

If the post-pandemic world-of-work brings most/all of those employees back to work out of physical work locations, it won’t be as impactful. But if remote work becomes a more permanent work model and court cases make it illegal for communities to tax income of people who no longer physically work there, a lot of changes will be forthcoming for many Ohio communities. No need to panic, but something that surely needs to be stayed on top of.