


**City of Cleveland Memorandum**Justin M. Bibb, Mayor

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**TO:** Patricia Britt, Clerk of Council  
Cleveland City Council

**FROM:** Frank D. Williams, Director   
Department of Public Works

**RE:** Donation to Fairfax Neighborhood Resource and Recreation Center

**DATE:** June 1, 2022

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The Department of Public Works, Division of Recreation has received a one-time in kind donation to Fairfax Neighborhood Resource and Recreation Center. The donation would refurbish the boxing room and purchase new fitness equipment. The approximate cost of the donation is between \$35,000 and \$40,000.

Per the attached copy of Ordinance 648-16, which amends Section 131.84 of the Codified Ordinances of Cleveland, "The Director of Public Works is authorized to accept gifts of money, material or services for the various divisions of the Department unconditionally given or limited by conditions as the donor may impose..."

The Director of Public Works is accepting this donation on behalf of the City and Department of Public Works.

Thank you for your assistance regarding this matter.

CC: Bonnie Teeuwen, Chief Operating Officer  
File

FDW/mam

Enclosures: Copy of Ordinance, copy of donated item

shall take effect and be in force from and after the earliest period allowed by law.

Adopted October 3, 2016.  
Effective October 5, 2016.

**Ord. No. 567-16.**  
By Council Members Brancatelli and Kelley (by departmental request).

**An emergency ordinance authorizing the Director of Community Development to enter into contracts with Cuyahoga County and various non-profit agencies for the implementation of homeless assistance activities.**

Whereas, this ordinance constitutes an emergency measure providing for the usual daily operation of a municipal department; now, therefore,

Be it ordained by the Council of the City of Cleveland:

**Section 1.** That the Director of Community Development is authorized to enter into one or more contracts with Cuyahoga County and various non-profit agencies for the implementation of homeless assistance activities.

**Section 2.** The aggregate cost of the contracts authorized shall not exceed \$2,324,680, and shall be paid from Fund Nos. 14 SF 041, 14 SF 042, 19 SF 691, and 19 SF 618, RQS 8006, RL 2016-0042.

**Section 3.** That this ordinance is declared to be an emergency measure and, provided it receives the affirmative vote of two-thirds of all the members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise it shall take effect and be in force from and after the earliest period allowed by law.

Passed October 3, 2016.  
Effective October 5, 2016.

**Ord. No. 648-16.**  
By Council Members K. Johnson and Kelley (by departmental request).

**An emergency ordinance to amend Section 131.84 of the Codified Ordinances of Cleveland, Ohio, 1976, as enacted by Ordinance No. 1330-A-10, passed December 6, 2010, relating to the acceptance of gifts for the Department of Public Works.**

Whereas, this ordinance constitutes an emergency measure providing for the usual daily operation of a municipal department; now, therefore,

Be it ordained by the Council of the City of Cleveland:

**Section 1.** That Section 131.84 of the Codified Ordinances of Cleveland, Ohio, 1976, as enacted by Ordinance No. 1330-A-10, passed December 6, 2010, is amended to read as follows:

**Section 131.84 Acceptance of Gifts**

(a) The Director of Public Works is authorized to accept gifts of money, material, or services, for the various divisions of the department unconditionally given or limited by conditions as the donor may impose. The Director shall report the acceptance of each gift to the Clerk of the City Council.

(b) All moneys accepted under this section shall be placed to the credit of the Department of Public Works in a special revenue fund. The moneys deposited in the special revenue fund shall be expended for the benefit of the Department of Public Works, or in

the manner and for the specific purpose named in the gift. If the donor has imposed limitations to their gift, then separate subfunds may be created in the special revenue fund to deposit the gifts.

(c) Expenditures from the fund or subfunds created by this section shall be made on vouchers signed by the Director of Public Works, or the director's designee, when the amount is less than ten thousand dollars (\$10,000.00); otherwise such expenditure shall first be authorized by ordinance of Council in the manner provided in Charter Section 108.

(d) No part of any funds credited to the accounts shall be paid to or for the benefit of any officer or employee, either as additional compensation or as reimbursement for expenses incurred, or paid for purposes other than those directly benefitting the Department of Public Works. The funds received under this section shall be expended in the same manner as other public funds, unless specifically provided for in the terms of the gift, or authorized by resolution or ordinance of Council.

**Section 2.** That Section 131.84 of the Codified Ordinances of Cleveland, Ohio, 1976, as enacted by Ordinance No. 1330-A-10, passed December 6, 2010, is repealed.

**Section 3.** That this ordinance is declared to be an emergency measure and, provided it receives the affirmative vote of two-thirds of all the members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise it shall take effect and be in force from and after the earliest period allowed by law.

Passed October 3, 2016.  
Effective October 5, 2016.

**Ord. No. 917-16.**  
By Council Members K. Johnson and Kelley (by departmental request).

**An emergency ordinance giving consent of the City of Cleveland to the Director of Transportation of the State of Ohio for rehabilitating the Martin Luther King, Jr. bridge over Doan Brook; to apply for and accept any gifts or grants from any public or private entity; authorizing the Director of Capital Projects to enter into any relative agreements; and causing payment of the City's share to the State for the cost of the improvement.**

Whereas, this ordinance constitutes an emergency measure providing for the usual daily operation of a municipal department; now, therefore,

Be it ordained by the Council of the City of Cleveland:

**Section 1.** That it is declared to be in the public interest that the consent of the City of Cleveland is given to the Director of Transportation of the State of Ohio ("the State") to construct the following improvement under plans, specifications, and estimates approved by the State: rehabilitating the Martin Luther King, Jr. bridge over Doan Brook, Bridge No. 5:029M, PID 98548 (the "Improvement").

**Section 2.** That the City proposes to cooperate with the State in the cost of the Improvement by assuming and contributing the entire cost and expense of the Improvement, less the amount of federal funds allocated by the Federal Highway Administration,

United States Department of Transportation. The City agrees to assume one hundred percent (100%) of the cost of preliminary engineering, right-of-way and environmental documentation. Also, the City agrees to assume and contribute 100% of the cost of any items included in the construction contract at the request of the City, which are determined by the State not eligible or made necessary by the Improvement. The share of the cost of the City is estimated in the amount of \$360,000, but the estimated amount is to be adjusted in order that the City's ultimate share of the Improvement shall correspond with the percentages of actual costs when the actual costs are determined.

**Section 3.** That the Director of Capital Projects is authorized to enter into one or more agreements with the State necessary to complete the planning and construction of the Improvement, which agreements shall contain terms and conditions that the Director of Law determines shall best protect the public interest.

**Section 4. Utilities and Right-of-Way Statement.** The City agrees to acquire and/or make available to ODOT, under current State and Federal regulations, all necessary right-of-way required for the Improvement. The City also understands that right-of-way costs include eligible utility costs. The City agrees to be responsible for all utility accommodation, relocation, and reimbursement and agrees that all such accommodations, relocations, and reimbursements shall comply with the current provisions of 23 CFR 645 and the ODOT Utilities Manual.

**Section 5. Maintenance.** Upon completion of the Improvement, and unless otherwise agreed, the City shall: (1) provide adequate maintenance for the Improvement under all applicable state and federal laws, including, but not limited to, 23 USC 116; (2) provide ample financial provisions, as necessary, for the maintenance of the Improvement; (3) maintain the right-of-way, keeping it free of obstructions; and (4) hold said right-of-way inviolate for public highway purposes.

**Section 6.** That the Director of Capital Projects is authorized to enter into contracts with ODOT pre-qualified consultants for the preliminary engineering phase of the Improvement and to enter into contracts with the Director of Transportation necessary to complete the above described project. Upon the request of ODOT, the Director of Capital Projects is also authorized to assign all rights, title, and interests of the City to ODOT arising from any agreement with its consultant in order to allow ODOT to direct additional or corrective work, recover damages due to errors or omissions, and to exercise all other contractual rights and remedies afforded by law or equity.

**Section 7.** That the City agrees that if Federal Funds are used to pay the cost of any consultant contract, the City shall comply with 23 CFR 172 in the selection of its consultant and the administration of the consultant contract. Further, the City agrees to incorporate ODOT's "Specifications for Consulting Services" as a contract document in all of its consultant contracts. The City agrees to require, as a scope of services clause, that all plans prepared by the consultant must conform to ODOT's current design standards and that the consultant shall be

**Via email:** [egiagnorio@clevelandohio.gov](mailto:egiagnorio@clevelandohio.gov)

May 16, 2022

**Justin M. Bibb**  
**Mayor**  
City of Cleveland  
601 Lakeside Ave, Room 227  
Cleveland, Ohio 44114

**RE: BOXING BULLIES INC.  
LETTER OF INTENT FOR THE RENOVATION OF THE BOXING GYM**

Boxing Bullies Inc. (the "organization") is a nonprofit corporation organized and existing under the laws of the Commonwealth of Puerto Rico with employer identification number 66-0981595 (see Exhibits A & B). The organization is classified as an exempt organization under section 501(c)(3) or the U.S. Internal Revenue Code (see Exhibit C) and under section 1101.01 of the Internal Revenue Code for a New Puerto Rico (see Exhibit D) as amended.

The organization's mission is to promote mental health, reduce bullying, and help children and teens who are victims of bullying by providing them with tools to combat bullying. Among the organization's activities to further its charitable purposes is the rehabilitation and renovation of public boxing gyms and sports facilities. The first renovation was done in the community of La Perla in San Juan, PR, and in the journey to identify the next projects, the organization as identified the City of Cleveland. As a former non-profit leader who is committed with the youth development, with reducing the violence and injustice, and with transforming Cleveland in a healthier and safer city, the organization will be glad to renovate a boxing gym managed by your administration.

Based on the above, we present this donation letter of intent on behalf of the organization (the "Letter of Intent"), which represents the primary terms for an agreement that shall be considered binding. After this Letter of Intent has been made a formal agreement may be constructed to the benefit of the parties involved.

#### **I. The Donation**

The organization wishes to make a one-time in-kind donation for the rehabilitation of a public Boxing Gym managed by the City of Cleveland. Specifically, the organization will be contributing with the following.

- a. Reparation and branding of the boxing ring
- b. Purchase and installation of new punching bags
- c. Purchase and installation of new fitness equipment

Based on previous projects we anticipate that the donation amount will be between thirty-five thousand and forty thousand dollars (\$35,000.00-\$40,000.00).

## **II. Donation Designation**

The above-described donation should be used exclusively for the rehabilitation and renovation of the public Boxing Gym and for the benefit of the community of Cleveland.

## **III. Municipality's commitment**

As part of the renovation project, the City of Cleveland commits to overtake any repairs or enhancements required in the physical facilities.

## **IV. Method**

The organization will contract directly with independent contractors and vendors required to make the donation a reality. The City of Cleveland assumes no responsibility for the contractual obligations made by the organization in connection with the donation object of this letter of intent.

## **V. Governing Law**

This Letter of Intent shall be governed under the laws of the Commonwealth of Puerto Rico.

## **VI. Acceptance**

We understand that this letter of intent will be evaluated by the mayor's office and the corresponding committees. If a resolution is adopted accepting the donation and approving the terms included in this document, please sign, and return this Letter of Intent along with the corresponding resolution.

Should you have any questions or need additional information, please do not hesitate to contact us at your earliest convenience at 787-665-2022 or [zcotto@geo.tax](mailto:zcotto@geo.tax).

Cordially,

GLOBAL ECONOMIC OPTIMIZATION LLC



Giovanni Mendez Feliciano, ESQ  
Managing Member


Cc. Sonya Pryor-Jones  
Chief of Youth and Family Success  
*SPryorJones@clevelandohio.gov*

Francisco Correa  
Executive Director  
*francisco@boxingbullies.com*

- ACCEPTANCE -

City of Cleveland

Boxing Bullies Inc.



By: *Frank D. Williams*  
Title: *Director of Public Works*  
Date:

By: Francisco Correa Julia  
Title: Executive Director  
Date:

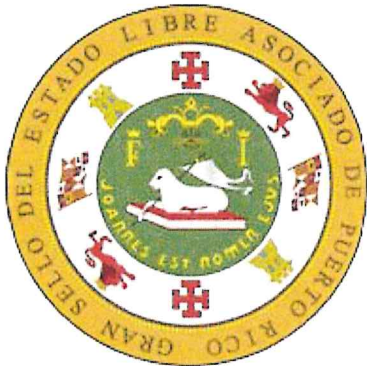


Government of Puerto Rico

## CERTIFICATE OF REGISTRY

I, **Félix E. Rivera Torres**, Acting Secretary of State of the Government of Puerto Rico;

**CERTIFY:** That **BOXING BULLIES INC.**, register number **467809**, is a **Domestic Corporation Non Profit** organized under the laws of Puerto Rico on this **24th of June, 2021** at **11:02 AM**.



**IN WITNESS WHEREOF**, the undersigned by virtue of the authority vested by law, hereby issues this certificate and affixes the Great Seal of the Government of Puerto Rico, in the City of San Juan, Puerto Rico, today, **June 24, 2021**.

A handwritten signature in blue ink, appearing to read "Félix E. Rivera Torres".

**Félix E. Rivera Torres**  
Acting Secretary of State

Date of this notice: 06-24-2021

Employer Identification Number:  
66-0981595

Form: SS-4

Number of this notice: CP 575 E

BOXING BULLIES INC  
1064 AVE PONCE DE LEON STE 507  
SAN JUAN, PR 00907

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 66-0981595. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status under Internal Revenue Code Section 501(c)(3), organizations must complete a Form 1023-series application for recognition. All other entities should file Form 1024 if they want to request recognition under Section 501(a).

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

Unless a filing exception applies to you (search [www.irs.gov](http://www.irs.gov) for Annual Exempt Organization Return: Who Must File), you will lose your tax-exempt status if you fail to file a required return or notice for three consecutive years. We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year in which you obtained your EIN, contact us at the phone number or address listed at the top of this letter.

For the most current information on your filing requirements and other important information, visit [www.irs.gov/charities](http://www.irs.gov/charities).







Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
P.O. Box 2508  
Cincinnati, OH 45201

BOXING BULLIES INC  
1064 PONCE DE LEON AVE STE 507  
SAN JUAN, PR 00907

Date:  
09/16/2021  
Employer ID number:  
66-0981595  
Accounting period ending:  
December 31  
Public charity status:  
170(b)(1)(A)(vi)  
Form 990/990-EZ/990-N required:  
Yes  
Effective date of exemption:  
June 24, 2021  
DLN:  
26053628005161  
Addendum applies:  
No  
Person to contact:  
Name: Customer Service  
ID number: 31954  
Telephone: 877-829-5500

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

You can receive transfers deductible by U.S. citizens and residents for U.S. estate and gift tax purposes to the extent allowable under IRC Sections 2055 and 2522.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ). If you don't normally have more than \$50,000 in annual gross receipts from sources within the U.S., and you don't engage in significant activity in the U.S. (other than investment activity), you may submit the Form 990-N, e-Postcard, annually instead of Form 990 or 990-EZ. If you don't file a required return or notice for three consecutive years, your exempt status will automatically be revoked. For more information on filing requirements, see Revenue Procedure 2011-15, 2011-3 I.R.B. 322.

You're subject to unrelated business income tax under IRC Section 511 on your unrelated business taxable income derived from sources within the U.S. or effectively connected with the conduct of a trade or business within the U.S. (whether or not such income is derived from sources within the U.S.). For purposes of these rules, the "U.S." includes only the fifty states and the District of Columbia. See Publication 598, Tax on Unrelated Business Income of Exempt Organizations, for more information.

If you have employees in the U.S. (whether they are U.S. residents or not) you may be liable for federal employment taxes, including the withholding of tax. See Publication 15, (Circular E), Employer's Tax Guide, and Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Letter 5048 (Rev. 5-2020)  
Catalog Number 80083D

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities) and search "4221-PC" to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for information on your recordkeeping, reporting, and disclosure requirements as a public charity.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements



GOVERNMENT OF PUERTO RICO  
Department of the Treasury

October 18, 2021

BOXING BULLIES INC  
1064 PONCE DE LEON AVE STE 507  
SAN JUAN PR 00907

Dear Sirs:

**Re: Boxing Bullies, Inc.**  
**Case No. SF1889611776**

Reference is made to your petition filed on August 25, 2021, wherein, on behalf of the entity **Boxing Bullies, Inc.** (the "Organization"), you requested a letter ruling concerning the tax exemption status of the Organization pursuant to the Section 1101.01 of Act No. 1 of January 30, 2011, as amended known as "Internal Revenue Code for a New Puerto Rico" (the "Code").

The Organization is an entity organized under the laws of the Government of Puerto Rico on June 24, 2021. Principally, the organization aims to promote mental health, reduce bullying, and help children and teens who are victims of bullying by providing them with tools to combat bullying.

Based solely on the information submitted to our consideration, the Department of the Treasury (Department) rules as that Organization is exempt from the imposition of Puerto Rico income taxes pursuant to Section 1101.01(a)(2)(A)(iv) of the Code, as Educative Organization.

Pursuant to Section 1061.05(a) of the Code, the Organization is required to file annually with the Department, the Informative Return for Income Tax Exempt Organizations Form 480.7(OE). Failure to comply with the filing of the aforementioned return may result in a penalty of \$500 for each annual return not filed within the term prescribed by the Code. In addition, the Organization must submit annually to Assistant Secretary of the Tax Policy Area of the Department ("Assistant Secretary"), a statement of income and expenses.

The contributions made to the Organization may be deductible subject to the limitations provided under Sections 1033.15(a)(3)(A) of the Code, in the case of individuals, and Section 1033.10(a) of the Code in the case of contributions made by corporations and partnerships.

Any change in the kind of income, character, purpose or changes in operations of the Organization, must be notified immediately to the Assistant Secretary in order to determine the effect over the exemption herein granted. Any amendments made to the articles of incorporation or bylaws of the Organization; have to be informed to the Assistant Secretary.

Intendente Ramirez Bldg • 10 Paseo Covadonga • PO Box 9024140 San Juan, PR 00902-4140



The Organization, as withholding agent, has the obligation to fulfill with the Subtitle A and D of the Code, including, but not limited to the Sections 1062.01, 1062.03, 1062.08 y 1062.11 of Code, related with the withholding and payment of the income tax and filing the informative returns required under the provision of Section 1063.01 of the Code. The Organization, also will file a Sales, and Use Tax Monthly Return and any others return or informative, return required.

The Organization is subject to the provisions of Sections 1102.01 and 1102.02 of the Code, related to unrelated business income, as well as the provisions of Sections 1102.06 and 1102.07 of the Code, related to prohibited transactions and unreasonable accumulation of income.

The Organization must comply at all times, with the provisions of Section 1101.01(d)(2) of the Code, which states, among other things, that its operations must be governed by a board of directors composed of not less than three (3) members of which fifty percent (50%) or more can not be members of the same family. Therefore, any change in the composition of the board of directors must be notified, by sworn statement signed by the Chairman of the Board of Directors, to the Tax Exemption Division, Suite 602, in which certifies the compliance with Section 1101.01(d)(2) of the Code.

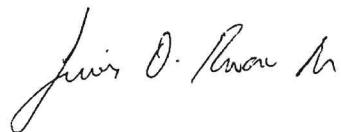
According to Section 6051.02 of the Code, the Department is authorized to examine any books, records, or memoranda bearing upon the matter required to be included in the return, and to determine the Organization's compliance with the requirements of the Code. The Department has the power to revoke the tax exemption herein granted, in any case it is determined that the Organization is not operating according to the purpose for which it was organized, as stated in the tax exemption documents filed in this Department, or that the Organization is not complying with the requirements of the Code.

No opinion is expressed as to the tax treatment of the above transactions under any other provision of the Code and the regulations thereunder that may also be applicable thereto, or to the tax treatment of any condition existing at this time or any effect resulting therefrom, that is not specifically covered by this ruling. The opinion expressed herein shall be valid only upon the continued existence of the facts as submitted for our consideration.

The tax exemption is hereby granted is effective from June 24, 2021, date in which the Organization was register in the Department of State of Puerto Rico.

Cordially,

Roxanna Santiago Ortiz  
Assistant Secretary  
Internal Revenue and  
Tax Policy Areas



By: Luis O. Rivera Rosa, Chief  
Tax Incentives Division