

## RECORD OF RESOLUTION

Resolution No. 12-97-2024 Passed 12-3, 2024

**AN ORDINANCE AMENDING SECTIONS 191.01, 191.03, 191.07, 191.16, 192.03 AND 192.04 OF THE CODIFIED ORDINANCES OF THE CITY OF CIRCLEVILLE SO AS TO DECREASE THE CITY INCOME TAX RATE FROM THE CURRENT RATE OF TWO AND ONE-HALF PERCENT (2.50%) TO A RATE OF TWO PERCENT (2.0%) EFFECTIVE JANUARY 1, 2025 AND DECLARING AN EMERGENCY.**

**WHEREAS**, the City is currently levying a tax on income within the City of Circleville at the rate of two and one-half percent (2.50%); and

**WHEREAS**, the Safety Forces Levy failed on the November 4, 2024 general election;

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CIRCLEVILLE, COUNTY OF PICKAWAY, OHIO AS FOLLOWS:**

**SECTION I.** That Sections 191.01, 191.03, 191.07, 191.16, 192.03 and 192.04 of Codified Ordinances of the City of Circleville are hereby amended to decrease the City Income Tax to two percent (2.0%) on income commencing on the first day of January, 2025 in the City of Circleville.

**SECTION II.** That Section 191.16 of the Codified Ordinances of the City of Circleville shall be modified to provide as follows:

### **191.16 ALLOCATION OF FUNDS**

The funds collected under the provision of this chapter shall be deposited in the Income Tax Revenue Fund and such funds collected from January 1, 2025 through December 31, 2025 shall be disbursed in the following manner:

- a. Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provision thereof.
- b. Not more than 81% of the net available income tax receipts received annually may be used to defray operating expense of the city.
- c. At least 19% of the of the net available income tax receipts received annually shall be set aside and used for capital improvements for the city including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks and playgrounds; and for equipment necessary for the Divisions of Police and Fire and the Departments of Public Service and Public Safety; and all street lighting necessary for the city.
- d. The five-tenths of one percent (0.5%) municipal income tax rate commencing July 1, 1988, is to be set aside and allocated for the purpose of operating and maintaining the safety forces.
- e. The one-tenth of one percent (0.1%) municipal income tax rate commencing January 1, 2015, is to be set aside and allocated for the purpose of operating and maintaining the safety forces.
- f. The four-tenths of one percent (0.4%) municipal income tax rate commencing January 1, 2015, is to be set aside and allocated for the purpose of expenditures for capital improvements for the development and construction of street improvements and storm sewers; for parks and playgrounds; and for all city lighting necessary.

**SECTION II.** That the provisions of any ordinance inconsistent with the provisions of this Ordinance are hereby repealed, except for the provisions of any ordinance inconsistent with the amendments herein shall be repealed upon the effective date of those provisions.

**SECTION VI.** That all formal actions of this Council concerning and relating to the adoption of this Ordinance were taken in an open meeting of said Council, and that all deliberations of this Council that resulted in such formal action were made in meetings open to the public as required by law in full compliance with all legal requirements, including without limitation, all provisions of the Codified Ordinances of the City of Circleville and Section 121.22 of the Ohio Revised Code.

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**SECTION VII.** That this ordinance is hereby declared to be an emergency measure, necessary for preservation of the health, safety and welfare of the citizens of the City of Circleville, such emergency arising out of the non-passage of the Safety Forces Levy on the general election held November 5, 2024 so that this ordinance shall take effect and be in force immediately from and after its passage and approval by the Mayor.

PASSED: 12-3-2024  
DATE

Barry D. Hill  
PRESIDENT OF COUNCIL

ATTEST: Melissa J. Hill  
CLERK OF COUNCIL

APPROVED: 12-3-2024  
DATE

Michael L. Benton  
MAYOR

APPROVED AS FORM:

KC  
KENDRA C. KINNEY - LAW DIRECTOR