

RECORD OF ORDINANCES

Ordinance No. 12-98-2024

Passed 12-3, 20 24

AN ORDINANCE AMENDING SECTION 191.16 AND 192.01 SECTION 1(B)(2) OF THE CODIFIED ORDINANCES OF THE CITY OF CIRCLEVILLE RELATING TO THE ALLOCATION OF FUNDS DEPOSITED IN THE INCOME TAX REVENUE FUND AND DECLARING AN EMERGENCY AS AMENDED.

WHEREAS, the Council of the City of Circleville has previously adopted a City Income Tax Code to levy taxes to provide funds for general municipal operations, capital improvements, and other services performed or rendered in the city; and

WHEREAS, the City Income Tax Code provides for an allocation of these income tax revenues between the general operating expenses of the city and the expenditure for capital improvements; and

WHEREAS, it is the desire of City Council at this time to temporarily reallocate the disbursement of these income tax revenues between the general operating expenses and the expenses for capital improvements; and

WHEREAS, the reallocation of these tax revenues is in the best interest of the City of Circleville and the same ought to be done;

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

SECTION I. That Section 191.16 and Section 192.1 (B)(2) of the Codified Ordinances of the City of Circleville is hereby amended so as 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, 2024 through December 31, 2024 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 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.
- g. The five-tenths of one percent (0.5%) municipal income tax rate commencing January 1, 2020, is to be set aside and allocated for the purpose of operating and maintaining the safety forces.

192.01(B)(2) AUTHORITY TO LEVY TAX; PURPOSE OF TAX

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, 2024, through December 31, 2024 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.

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- 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.
- g. The five-tenths of one percent (0.5%) municipal income tax rate commencing January 1, 2020, is to be set aside and allocated for the purpose of operating and maintaining the safety forces.

SECTION II. That the reallocation of tax revenues set forth in the preceding sections shall continue for the calendar year of 2024 only and shall continue until a new allocation of funds is updated by City Council commencing January 1, 2025.

SECTION III. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety, and welfare of the citizens of the City of Circleville, such emergency arising out of the immediate need for the receipt of additional funding for the general operating expenses of the city, so that this ordinance shall take effect and be in force immediately upon 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

Nicholas Blanton
MAYOR

APPROVED AS FORM:

Kendra C. Kinney

KENDRA C. KINNEY - LAW DIRECTOR