

## RECORD OF ORDINANCES

Ordinance No. 08-43- 2023 Passed 8-1- 2023

**AN ORDINANCE REPLACING THE ONE-HALF PERCENT (.50%) INCOME TAX RATE INCREASE ALLOCATED FOR THE PURPOSE OF OPERATING AND MAINTAINING THE SAFETY FORCES IN THE CITY OF CIRCLEVILLE, TO BE EXPENDED FOR THE SAFETY FORCES PRIOR TO THE USE OF THE FUNDS ALLOCATED TO THE GENERAL FUND, WITH A 0.40% PER ANNUM INCOME TAX FOR A FIVE YEAR PERIOD, EFFECTIVE FROM JANUARY 1, 2025 AND EXPIRING DECEMBER 31, 2029, DIRECTING THE PICKAWAY COUNTY BOARD OF ELECTIONS TO SUBMIT THIS ORDINANCE TO THE ELECTORS OF THE CITY PURSUANT TO OHIO REVISED CODE, SECTION 718.04 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 (2.5%) which includes a one-half percent (.50%) tax allocated specifically for the purpose of operating and maintaining the safety forces in the City of Circleville; and

**WHEREAS**, this one-half percent (.50%) income tax is presently going to expire on December 31, 2024; and

**WHEREAS**, Council has determined due to the current financial circumstances of the City that it is necessary and in the best interests of the City of Circleville and its inhabitants to replace this income tax rate increase with a 0.40% per annum income tax over a five-year period for the operation and maintenance of the safety forces commencing January 1, 2025 and expiring December 31, 2029; and

**WHEREAS**, Section 718.04 of the Ohio Revised Code provides that any levy of a tax on income at a rate in excess of one percent (1.0%) by a municipal corporation must first be approved by the electors of the municipality voting on the question at a general, primary or special election; and

**WHEREAS**, this Council is permitted under Ohio Revised Code Section 705.15 to submit a tax levy to the electors at an election at any time with the purpose to be set forth in said ordinance; and

**WHEREAS**, Council desires this issue to be addressed by the electors of the City at the next 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 the Codified Ordinances of the City of Circleville are hereby amended to provide that the additional one-half percent (.50%) per annum income tax levy in excess of the two percent (2.0%) levy on income shall be replaced with a of 0.40% per annum income tax for a five-year period commencing January 1, 2025 and expiring December 31, 2029 with the entire tax increase to be allocated solely for the purpose of operating and maintaining the safety forces in the City.

**SECTION II.** This replacement tax is an annual tax levied on the income of every person residing in or earning or receiving income within the municipal boundaries of the City of Circleville and such tax shall be measured by municipal taxable income.

**SECTION III.** The City of Circleville is levying this replacement tax in accordance with the limitations specified in Chapter 718 of the Ohio Revised Code and all the provisions as set forth in Chapter 718 are hereby incorporated herein by reference.

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

**191.16(g) Allocation of Funds**

g. The five-tenths of one percent (.50%) municipal income tax rate which commenced on January 1, 2020 and is to expire on December 31, 2024, is

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replaced with a 0.40% per annum income tax for a five-year period to commence on January 1, 2025 and expire December 31, 2029, and allocated solely for the purpose of operating and maintaining the safety forces.

**SECTION V.** That the amendment of Sections 191.01, 191.03, 191.07, 191.16, 192.03 and 192.04 of the Codified Ordinances as herein provided are specifically conditioned upon the affirmative vote on the tax levy to be placed before the electors of the City of Circleville pursuant to Ohio Revised Code Section 718.04 at the general election to be held on November 7, 2023.

**SECTION VI.** That this replacement tax allocation to be used for the operation and maintenance of the safety forces of the City is to be expended for the Safety Forces prior to the use of the funds allocated to the General Fund.

**SECTION VII.** That pursuant to the provisions of Ohio Revised Code Section 718.04 (C), the Clerk is hereby directed to file a certified copy of this ordinance with the Board of Elections of Pickaway County, Ohio, at least ninety (90) days prior to the November 7, 2023 general election together with a certified copy of Resolution #08-44-2023 which is passed concurrently with this Ordinance, which Resolution specifies the date of the election is November 7, 2023, and directs the Board of Elections to conduct the election on the tax levy contemplated herein.

**SECTION VIII.** 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 IX.** 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.

**SECTION X.** 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 continued decreased revenues currently being generated by the City and the immediate need for the receipt of additional funding without which the City will be unable to continue to provide for basic operations of the safety forces and to ensure that this Ordinance is submitted to the Board of Elections within the time period required by law for submission of this tax levy to the electors at the general election to be held on November 7, 2023, so that this ordinance shall take effect and be in force immediately from and after its passage and approval by the mayor.

PASSED: 8-1-2023

Barry D. Kelly  
PRESIDENT OF COUNCIL

ATTEST: Irish N. Cherry  
CLERK OF COUNCIL

APPROVED: 8-2-2023  
DATE

William A. McElroy  
MAYOR

APPROVED AS TO FORM:

Gary D. Kenworthy  
GARY D. KENWORTHY, LAW DIRECTOR

REVIEWED BY LAW DIRECTOR  
AND APPROVED AS TO FORM

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