

RECORD OF LEGISLATION

No. 6-49-2025

Passed 6-17, 2025

AN ORDINANCE OF THE CITY OF CIRCLEVILLE SO AS TO INCREASE THE CITY INCOME TAX RATE FROM THE CURRENT RATE OF TWO PERCENT (2.00%) TO A RATE OF TWO AND A HALF PERCENT (2.50%) TO BECOME EFFECTIVE JANUARY 1, 2026 WITH ONE TENTH OF ONE PERCENT (0.1%) OF THE INCREASE TO BE ALLOCATED FOR THE PURPOSE OF GENERAL CONSTRUCTION, RECONSTRUCTION, RESURFACING, AND REPAIR OF THE STREETS, ROADS AND BRIDGES NECESSARY IN THE CITY OF CIRCLEVILLE AND FOUR TENTHS OF ONE PERCENT (0.4%) TO BE ALLOCATED FOR THE PURPOSE OF PROVIDING AND MAINTAINING FIRE APPARATUS, MECHANICAL RESUSCITATORS, UNDERWATER RESCUE AND RECOVERY EQUIPMENT, OR OTHER FIRE EQUIPMENT AND APPLIANCES, BUILDINGS AND SITES THEREFOR, OR SOURCES OF WATER SUPPLY AND MATERIALS THEREFOR, FOR THE ESTABLISHMENT AND MAINTENANCE OF LINES OF FIRE-ALARM COMMUNICATIONS, FOR THE PAYMENT OF FIREFIGHTING COMPANIES OR PERMANENT, PART-TIME, OR VOLUNTEER FIREFIGHTING, EMERGENCY MEDICAL SERVICE, ADMINISTRATIVE, OR COMMUNICATIONS PERSONNEL TO OPERATE THE SAME, INCLUDING THE PAYMENT OF ANY EMPLOYER CONTRIBUTIONS REQUIRED FOR SUCH PERSONNEL UNDER SECTION 145.48 OR 742.34 OF THE REVISED CODE, FOR THE PURCHASE OF AMBULANCE EQUIPMENT, FOR THE PROVISION OF AMBULANCE, PARAMEDIC, OR OTHER EMERGENCY MEDICAL SERVICES OPERATED BY A FIRE DEPARTMENT OR FIREFIGHTING COMPANY, OR FOR THE PAYMENT OF OTHER RELATED COSTS TO DIRECT THE PICKAWAY COUNTY BOARD OF ELECTIONS TO SUBMIT THIS ORDINANCE TO THE ELECTORS OF THE CITY AND DECLARING AN EMERGENCY.

WHEREAS, the city is currently levying a tax on income within the City of Circleville at the rate of two percent (2.00%); and

WHEREAS, an additional 0.50% income tax has lapsed effective December 31, 2024; and

WHEREAS, this Council has determined it necessary and in the best interests of the City of Circleville and its inhabitants to levy an additional tax of one-half percent (0.50%) per annum for a new tax rate of two and a half percent (2.50%) per annum on income within the city to be effective on the first day of January, 2026, with one-tenth of one percent (0.10%) of the increase to be allocated for the purpose of general construction, reconstruction, resurfacing, and repair of the streets, roads and bridges necessary in the city of Circleville and four tenths of one percent (0.40%) to be allocated for the purpose of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the revised code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs; and

WHEREAS, Section 718.04 of the Ohio Revised Code provides that no municipal corporation shall levy a tax on income at a rate in excess of one percent (1.00%) without having first obtained the approval of the excess by a majority of 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 718.04 to submit a tax levy to the electors at an election at any time, with the purpose to be set forth in said ordinance.

WHEREAS, Council desires this issue to be addressed by the electors of the City at the next general election to be held on November 4, 2025.

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

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SECTION I: That Sections 191.01, 191.03, 191.07, 191.16, 192.01, 192.03 and 192.04 of the codified ordinances of the City of Circleville are hereby amended to provide for an additional one-half percent (0.50%) per annum income tax levy in excess of the current two percent (2.00%) levy on income commencing on the first day of January, 2026 with one-tenth of one percent (0.10%) of the increase to be allocated for the purpose of general construction, reconstruction, resurfacing, and repair of the streets, roads and bridges necessary in the city of Circleville and four tenths of one percent (0.40%) to be allocated for the purpose of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the revised code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs.

SECTION II: This 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 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 191.06 and 192.03 of the codified ordinances of the City of Circleville shall be modified to provide as follows:

191.16 ALLOCATION OF FUNDS (PROVIDED LEVY PASSED BY THE ELECTORATE)

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, 2026 through December 31, 2026 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, 2026, is to be set aside and allocated for allocated for the purpose of general construction, reconstruction, resurfacing, and repair of the streets, roads and bridges necessary in the City of Circleville.
- f. The four-tenths of one percent (0.4%) municipal income tax rate commencing January 1, 2026, is to be set aside and allocated for the purpose of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the revised code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs

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- (d) "Refundable credit" means the amount of the City income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.
- (2) If, in addition to the City, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.
- (3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City for all taxable years with respect to the nonqualified deferred compensation plan.
- (4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:
- (a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or
 - (b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

- (E)(1)(a) An individual is presumed to be domiciled in the City for all or part of a taxable year if the individual was domiciled in the City on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City for all or part of the taxable year.
- (b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City for all or part of the taxable year.
- (2) For the purpose of determining whether an individual is domiciled in the City for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:
- (a) The individual's domicile in other taxable years;
 - (b) The location at which the individual is registered to vote;
 - (c) The address on the individual's driver's license;
 - (d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;
 - (e) The location and value of abodes owned or leased by the individual;
 - (f) Declarations, written or oral, made by the individual regarding the individual's residency;
 - (g) The primary location at which the individual is employed.
 - (h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;
 - (i) The number of contact periods the individual has with the City. For the purposes of this division, an individual has one "contact period" with the City if the individual is away overnight from the individual's abode located outside of the City and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City.
- (3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

- (F) This division applies to any taxpayer engaged in a business or profession in the City, unless the taxpayer is an individual who resides in the City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.
- (1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:
- (a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost of all of the real and tangible

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192.03 IMPOSITION OF TAX (PROVIDED LEVY PASSED BY THE ELECTORATE)

The income tax levied by the City at a rate of two percent (2%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City.

Income Tax Levies

To provide funds for general municipal operations, maintenance of equipment, new equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of the City of Circleville, Ohio, there is hereby levied a tax upon earnings at the rate of one percent (1.00%). In addition to the one percent municipal income tax imposed by ordinance of Council, there is hereby imposed and levied a voter approved additional five-tenths of one percent (0.50%) municipal income tax rate commencing July 1, 1988, to be set aside and allocated for the purpose of operating and maintaining the safety forces. Further, in addition to the one percent municipal income tax imposed by ordinance of Council, there is hereby imposed and levied a voter approved additional five-tenths of one percent (0.50%) municipal income tax rate commencing January 1, 2026, with one-tenth of one percent (0.10%) of the increase to be allocated for the purpose of general construction, reconstruction, resurfacing, and repair of the streets, roads and bridges necessary in the city of Circleville and four tenths of one percent (0.40%) to be allocated for the purpose of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the revised code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs. The imposed and levied total income tax of two and one-half percent (2.50%) is upon income as follows:

Individuals.

- (A) For residents of the City, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 192.02 (C)(16)).
- (B) For nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.
- (C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 192.02 (C)(21). Exemptions which may apply are specified in Section 192.02 (C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

- (D)(1) As used in this division:
 - (a) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.
 - (b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.
 - (c) (i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.
 - (ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City each year with respect to the nonqualified deferred compensation plan.

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- personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.
- As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;
- (b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 192.04 (C);
- (c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.
- (2) (a) If the apportionment factors described in division (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the City, the taxpayer may request, or the Tax Administrator of the City may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:
- (i) Separate accounting;
 - (ii) The exclusion of one or more of the factors;
 - (iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;
 - (iv) A modification of one or more of the factors.
- (b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 192.12 (A).
- (c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 192.12 (A).
- (d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.
- (3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:
- (a) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:
- (i) The employer;
 - (ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;
 - (iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.
- (b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;
- (c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (F) (3)(a) or (b) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.
- (4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:

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- (a) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation only if, regardless of where title passes, the property meets either of the following criteria:
 - (i) The property is shipped to or delivered within the City from a stock of goods located within the City.
 - (ii) The property is delivered within the City from a location outside the City, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.
- (b) Gross receipts from the sale of services shall be situated to the City to the extent that such services are performed in the City.
- (c) To the extent included in income, gross receipts from the sale of real property located in the City shall be situated to the City.
- (d) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be situated to the City.
- (e) Gross receipts from rents and royalties from tangible personal property shall be situated to the City based upon the extent to which the tangible personal property is used in the City.
- (5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the City's tax only if the property generating the net profit is located in the City or if the individual taxpayer that receives the net profit is a resident of the City. The City shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this division to the municipal corporation in which the property is located.
- (6) (a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.
 - (b) An individual who is a resident of the City shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City's income tax ordinance.
- (7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.
- (8) (a) Municipal Income Tax Credit Program - Local Job Creation Income Tax Credits.
 - (i) Council may grant, by ordinance, local job creation income tax credits against the City's income tax under Ohio R.C. 718.15 to taxpayers for a project that will create jobs in the City.
 - (ii) In granting the local job creation income tax credit the Council shall follow the policies, procedures, and guidelines established under the Ohio Revised Code and in the attached Economic Growth Initiative Fact Sheet and Policies and Procedures.
 - (iii) The local job creation income tax credit shall be measured as a percentage of the new income tax revenue the City derives from new employees of the taxpayer and shall be for a term not exceeding ten (10) years.
 - (iv) The local job creation income tax credit shall be based upon a finding by Council that the project:
 - (a) Will create jobs in the State and the City;
 - (b) Is economically sound and will benefit the people of the state and the City by increasing opportunities for employment and strengthening the economy of the state and the City; and
 - (c) Receiving the tax credit is a critical factor in the decision of the taxpayer to go forward with the project.
 - (v) The City and the taxpayer shall enter into an agreement specifying all the conditions of the credit prior to passing an ordinance granting the local job creation income tax credit.
- (b) Net Profit Tax Credit Program - Local Job Creation Income Tax Credits.

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- (i) Council may grant, by ordinance, net profit income tax credits against the City's income tax under Ohio R.C. 718.15 to taxpayers for a project that will create jobs in the City.
 - (ii) In granting the net profit tax credit the Council shall follow the policies, procedures, and guidelines established under the Ohio Revised Code and in the attached Economic Growth Initiative Fact Sheet and Policies and Procedures.
 - (iii) The net profit income tax credit shall be measured as a percentage of the new net profit tax revenue the City derives from the taxpayer and shall be for a term not exceeding ten (10) years.
 - (iv) The net profit income tax credit shall be based upon a finding by Council that the project:
 - (a) Will create jobs in the state and the City;
 - (b) Is economically sound and will benefit the people of the State and the City by increasing opportunities for employment and strengthening the economy of the State and the City; and
 - (c) Receiving the tax credit is a critical factor in the decision of the taxpayer to go forward with the project.
 - (v) The City and the taxpayer shall enter into an agreement specifying all the conditions of the credit prior to passing an ordinance granting the local job creation income tax credit.
- (9) If in computing adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to the City. In no case shall a taxpayer be required to add to its net profit that was apportioned to the City any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

SECTION V: That the amendment of Sections 191.01, 191.03, 191.07, 191.16, 192.01, 193.03 and 192.04 of the codified ordinances as herein provided are specifically conditioned upon an affirmative vote on the tax levy to be placed before the electors of the City of Circleville pursuant to Ohio Revised Code Section 718.01 at the general election to be held on November 4, 2025.

SECTION VI: That this tax allocation to be used for the above-mentioned purposes regarding Streets and Fire of the City and is to be expended for those purposes relative to those areas 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 90 days prior to the November 4, 2025 election together with a certified copy of Resolution # 6-50-2025 which is passed concurrently with this ordinance, which resolution specifies the date of the election is November 4, 2025 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.

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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 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 safety forces operations and capital improvements of the city and to insure 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 November 4, 2025 election, so that this ordinance shall take effect and be in force immediately from and after its passage and approval by the Mayor.

PASSED: 6-17-2025
DATE

Barry D. Kell
PRESIDENT OF COUNCIL

ATTEST: Melvin J. Moore
CLERK OF COUNCIL

APPROVED: 6-17-2025
DATE

Nicholas L. Blanton
MAYOR

APPROVED AS FORM:

Kendra C. Kinney
KENDRA C. KINNEY - LAW DIRECTOR