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RECORD OF ORDINANCES

FINANCE

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. 02-09-2014 Passed 2-4- 2014

AN ORDINANCE AMENDING SECTIONS 191.01, 191.03, 191.05, 191.07 AND 191.16 OF THE CODIFIED ORDINANCES OF THE CITY OF CIRCLEVILLE SO AS TO INCREASE THE CITY INCOME TAX RATE FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.50%) TO A RATE OF TWO PERCENT (2.00%) TO BECOME EFFECTIVE JANUARY 1, 2015 WITH ONE TENTH OF ONE PERCENT (.1%) OF THE INCREASE TO BE ALLOCATED FOR THE PURPOSE OF OPERATING AND MAINTAINING THE SAFETY FORCES IN THE CITY OF CIRCLEVILLE AND FOUR TENTHS OF ONE PERCENT (.4%) TO BE ALLOCATED FOR THE PURPOSE OF CAPITAL IMPROVEMENTS FOR THE DEVELOPMENT AND CONSTRUCTION OF STREET IMPROVEMENTS AND STORM SEWERS; FOR PARKS AND PLAYGROUNDS; AND FOR ALL CITY STREET LIGHTING NECESSARY; AND TO AMEND SECTION 191.05(B) OF THE CODIFIED ORDINANCES OF THE CITY OF CIRCLEVILLE TO ALLOW A ONE HUNDRED PERCENT (100%) CREDIT FOR TAXES PAID TO OTHER MUNICIPALITIES OF THE AMOUNT CALCULATED IN SECTION 191.05(A); 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 one and one-half percent (1.50%); 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 percent (2.0 %) per annum on income within the city to be effective on the first day of January, 2015, with one-tenth of one percent (.10%) of the increase to be allocated for the purpose of operating and maintaining the safety forces and four tenths of one percent (.40 %) to be allocated for the purpose of capital improvements for the development and construction of street improvements and storm sewers; for parks and playgrounds; and for all city street lighting necessary; and for the purpose of amending Section 191.05(b) so as to allow a one hundred percent (100%) credit for taxes paid to other municipalities of the amount calculated in Section 191.05(a); and

WHEREAS, Section 718.01 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 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;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Circleville, County of Pickaway, State of Ohio, as follows:

SECTION I. That Section 191.01, 191.03, and 191.07 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 one and one-half percent (1.50%) levy on income commencing on the first day of January, 2015 with one tenth of one percent (.1%) of the increase to be allocated for the purpose of operating and maintaining the safety forces and four tenths of one percent (.40%) to be allocated for the purpose of 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 Section 191.05(b) of the codified ordinance of the City of Circleville is hereby amended so as to allow a one hundred percent (100%) credit for taxes paid to other municipalities of the amount calculated in Section 191.05(a) with respect to income earned and/or received on or after January 1, 2015.

SECTION III. That Section 191.16 of the codified ordinances of the City of Circleville shall be modified to provide as follows:

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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, 2015 through December 31, 2015 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 50% of the net available income tax receipts received annually may be used to defray operating expense of the city.

(c) At least 50% 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 Division 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 and 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.

(e) The four-tenths of one percent (0.4%) municipal income tax rate commencing January 1, 2015 is to be set aside and allocated into the Capital Improvement .4% Levy Fund for the purpose of capital improvements for the development and construction of street improvements and storm sewers, for parks and playgrounds and for all necessary street lighting.

SECTION IV. That the amendment of Sections 191.01, 191.03, 191.05, 191.07 and 191.16 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 primary election to be held on May 6, 2014.

SECTION V. That pursuant to the provisions of Ohio Revised Code Section 718.01(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 May 6, 2014 primary election together with a certified copy of Resolution #02-09-2014 which is passed concurrently with this ordinance, which resolution specifies the date of the election is May 6, 2014 and directs the Board of Elections to conduct the election on the tax levy contemplated herein.

SECTION VI. 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 VII. 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 VIII. 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 for street improvements, storm sewers, parks and playgrounds, and street lighting 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 May 6, 2014 primary election, so that this ordinance shall take effect and be in force immediately from and after its passage and approval by the Mayor.

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Passed _____, 20 14


PRESIDENT OF COUNCIL

APPROVED: 2-04-14
DATE


MAYOR

APPROVED AS TO FORM: Gary D. Kenworthy
GARY D. KENWORTHY
CITY LAW DIRECTOR

REVIEWED BY LAW DIRECTOR
AND APPROVED AS TO FORM