RECORD OF ORDINANCES

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FINANCE

Dayton Legal Blank, Inc. Form No. 30043

Ordinance No. 02 - 10 - 2014

Passed 2-4

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A RESOLUTION TO SUBMIT TO THE ELECTORS AT THE PRIMARY ELECTION TO BE HELD ON THE SIXTH DAY OF MAY, 2014, AN ORDINANCE 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 BY ALLOCATING ONE TENTH OF ONE PERCENT (.1%) OF THE INCREASE FOR THE PURPOSE OF OPERATING AND MAINTAINING THE SAFETY FORCES IN THE CITY OF CIRCLEVILLE AND ALLOCATING FOUR TENTHS OF ONE PERCENT (.4%) 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; 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 TAX ORDINANCE TO THE ELECTORS OF THE CITY AND DECLARING AN EMERGENCY.

WHEREAS, on the 4th day of February, 2014, the Council of the City of Circleville introduced Ordinance #<u>OD-OQ-DOH</u> to amend the codified ordinances of the city to levy an additional one half percent (0.50%) per annum tax rate and thereby to levy a new rate of two percent (2.00 %) per annum on income by the city to be effective on the first day of January, 2015, with one tenth of one percent (.1%) of the increase be allocated for the purpose of operating and maintaining the safety forces 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 for the purpose of amending Section 191.05(b) of the codified ordinances to allow a one hundred percent (100%) credit for all 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 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, the Council of the City of Circleville is authorized pursuant to Ohio Revised Code Section 705.15 to submit a tax levy to the electors at an election at any time, the purpose of which is required to be set forth in said tax ordinance;

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

SECTION I. That it is hereby determined that there be submitted to the electors of the City of Circleville, Ohio, at the primary election to be held on the 6th day of May, 2014 for their approval, Ordinance # ()2-09-2014, a copy of which is attached hereto and incorporated herein by reference, submitting the question as to whether 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 be approved 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 (.4%) of the increase 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.

SECTION II. That the issue of amending Section 191.05(b) of the codified ordinances of the City of Circleville 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 shall also be submitted to the electors at a primary election to be held on the 6th day of May, 2014 for their approval.

SECTION III. That pursuant to Ohio Revised Code Section 718.01(C) the Board of Elections of Pickaway County, Ohio, is hereby directed to conduct the primary election ordered and described on the 6th day of May, 2014 on said tax vote increase with the ballot to be in substantially the following form:

RECORD OF ORDINANCES

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Dayton Legal Blank, Inc. Form No. 30043 Ordinance No. 02 - 10 - 2014 Shall the ordinance providing for a one-half percent (0.50%) levy on earnings and income subject to the municipal income tax in excess of the current one and onehalf percent (1.50%) levy for a new municipal income tax rate of two percent (2.00%), to be effective on January 1, 2015 for the purpose of allocating one-tenth of one percent (.1%) of the increase for the purpose of operating and maintaining the safety forces; and four tenths of one percent (.4%) of the increase to be allocated for the purpose of capital improvements for the development and construction of street improvements and storm sewers; for the parks and playgrounds; and for all city street lighting necessary; and for the purpose of amending Section 191.05(b) of the codified ordinances to allow a one hundred percent (100%) credit for taxes paid to other municipalities of the amount calculated in Section 191.05(a) be passed? For the income tax Against the income tax SECTION IV. That the Clerk is hereby directed to file a certified copy of Ordinance # 0 2 - 09 - 26/9 together with a certified copy of this resolution to the #_______ together with a certified copy of this resolution to the Pickaway County Board of Elections at least 90 days prior to the date of the election set forth in Section I hereof in accordance with Ohio Revised Code Section 718.01(C). SECTION V. That all formal actions of this Council concerning and relating to the adoption of this resolution 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 VI. That this Resolution 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 operation and capital improvements for street improvements, storm sewers, parks and playgrounds, and street lighting of the city and the necessity of submitting the proposed income tax levy to the Board of Elections for submission to the electors on the May 6, 2014 ballot within the time period permitted by law, so that this resolution shall take effect and be in force immediately from and after its passage and approval by the Mayor. PASSED: 2-4-2014
DATE PRESIDENT OF COUNCIL ATTEST: Lide M C APPROVED: 9-04-14
DATE APPROVED AS TO FORM: Many Kenthy
GARY D. KENWORTHY CITY LAW DIRECTOR

> REVIEWED BY LAW DIRECTOR AND APPROVED AS TO FORM