

ORDINANCE NO. 1244

AN ORDINANCE TO AMEND ORDINANCE NO. 1144
OF THE ORDINANCES OF
THE VILLAGE OF MT. ORAB, OHIO
REGARDING MUNICIPAL INCOME TAX

WHEREAS, the Ohio Constitution provides that municipalities shall have the authority to exercise all powers of local self-government and the municipal taxing power is one of such powers of local self-government delegated by the people of the State of Ohio, to the people of municipalities; and

WHEREAS, the Ohio Constitution provides that the Ohio General Assembly may restrict a municipality's power of taxation to the extent necessary to prevent abuse of such power and the Ohio Constitution states that laws may be passed to limit the powers of municipalities to collect taxes and incur debts for local purposes; and

WHEREAS, the Council of the Village of Mt. Orab, Ohio desires to clarify the provisions of Section VIII(A) of Ordinance No. 1140 in order to carry out the purposes and intents of that Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF MT. ORAB, OHIO, THAT:

Section 1. Ordinance No. 1144, of the Ordinances of the Village of Mt. Orab, Ohio, is amended to read in Section VIII (A) as follows:

Every individual taxpayer who resides in the Municipality of the Village of Mount Orab, Ohio and who receives salaries, wages, commissions, or services performed or rendered outside of the Municipality, if it be made to appear that he has paid a municipal income tax on such income taxable under this Ordinance, to another municipality, shall be allowed a credit for such tax paid, against the tax imposed by this Ordinance in an amount not to exceed a maximum of 1% of the salaries, wages, commissions, or services performed or rendered outside of the Municipality and taxes paid to such other municipality.

Section 2. This Ordinance shall be in full force from and after January 1, 2016.

Section 3. This Ordinance is hereby declared to be an emergency measure necessary for the preservation of public peace, health, and safety of the Village of Mt. Orab, Ohio and its inhabitants. This Ordinance shall take effect and shall be in force from and immediately after its adoption.

Section 4. The Village of Mt. Orab, Ohio finds and determines that all formal actions of the Council of the Village of Mt. Orab, Ohio, and any of its committees concerning and relating to the adoption of this Ordinance were taken in an open meeting of the Council of the Village of Mt. Orab, Ohio and that all deliberations of the Council of the Village of Mt. Orab, Ohio and any of its committees that resulted in those formal actions, were meetings open to the public, all in compliance with law, including Ohio Revised Code Section 121.22.

DATE PASSED: August 17, 2021


PRESIDENT OF COUNCIL

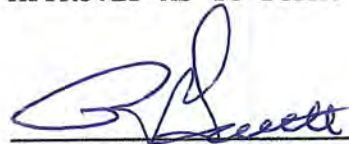
ATTEST:


Chief Fiscal Officer


MAYOR

August 17, 2021
DATE APPROVED

APPROVED AS TO FORM:


Richard L. Goettke, 0010869
Solicitor for the
Village of Mt. Orab, Ohio