

ORDINANCE NO. 1177

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, Ohio Revised Code Section 718.04(C)(2) provides that no municipal corporation shall levy a tax on income at a rate in excess of 1% without having obtained the approval of the excess by a majority of the electors of the municipality voting on the question as the next General, Primary, or Special election;

WHEREAS, the Council of the Village of Mt. Orab, Ohio desires to raise the income tax rate from 1% to 1.35% with the exception that anyone who owns and lives in a residential home in the Village of Mt. Orab, Ohio who timely pays all real estate taxes with respect to that home, and who receives a 2.5% rollback as a result thereof for said home shall receive a credit with respect to this tax in an amount not to exceed 0.35% which credit shall be applicable to said homeowner and the homeowner's dependents as shown on the homeowner's federal income tax return; and

WHEREAS, it is necessary for the Village of Mt. Orab, Ohio to submit this income tax levy of 0.35% for approval to the electors of the Village of Mt. Orab, Ohio.

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

Section 1. Ordinance No. 1144, of the Ordinance of the Village of Mt. Orab, Ohio, is amended to read in Section I (2) (B) as follows:

The rate of tax shall be 1.35% (.0135) effective January 1, 2019 and shall remain in effect until or unless repealed, modified, or otherwise changed by the legislative authority of the Village of Mt. Orab, Ohio with the exception that anyone who owns and lives in a residential home in the Village of Mt. Orab, Ohio, who timely pays real estate taxes with respect to that home, and who receives a 2.5% rollback as a result thereof, shall receive a credit with respect to this tax in an amount not to exceed 0.35% which credit shall be applicable to said homeowner and the homeowner's dependents as shown on the homeowner's federal income tax return for that particular year. This Ordinance shall take effect and be in force for tax years beginning with the taxable year 2019.

Section 2. This Ordinance shall be in full force from and after January 1, 2019.

Section 3. This additional Income Tax Levy of 0.35% on income for the purposes of funding the Village of Mt. Orab Fire Department, Fire Protection, EMS, Ambulance Service, and Safety Services, shall be submitted to the electors of the municipality voting on the question at the general election to be held November 6, 2018.

Section 4. 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 5. 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: July 10, 2018

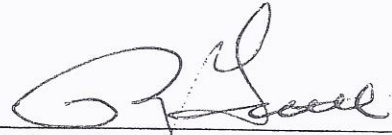

PRESIDENT OF COUNCIL

ATTEST: 
COUNCIL OFFICE


MAYOR

July 10, 2018
DATE APPROVED

APPROVED AS TO FORM:


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