

C I T Y O F E N G L E W O O D

IN

MONTGOMERY COUNTY, OHIO

ORDINANCE NO: 15-17

PASSED: November 10, 2015

**AN ORDINANCE TO AMEND CHAPTER 880 AND ADOPT CHAPTER 881 OF THE
CODIFIED ORDINANCES OF THE CITY OF ENGLEWOOD REGARDING
MUNICIPAL INCOME TAX**

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that “Municipalities shall have 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 to the people of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality’s power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that “laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;” and

WHEREAS, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, more specifically, the General Assembly enacted H. B. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016, such that any income or withholding tax is “levied in accordance with the provisions and limitations specified in [Chapter 718]”; and

WHEREAS, upon a detailed review of H. B. 5 and the Codified Ordinances of the City of Englewood, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF
ENGLEWOOD, MONTGOMERY COUNTY, OHIO AS FOLLOWS:**

SECTION I

Chapter 881 of the Codified Ordinances be adopted to read as set forth in the document entitled “Chapter 881, Municipal Income Tax – For Tax Years January 1, 2016 and After” attached hereto as Exhibit A and incorporated herein by reference.

SECTION II Chapter 880 of the Codified Ordinances be amended to read as set forth in the document entitled "Chapter 880, Municipal Income Tax – For Tax Years Until January 1, 2016" attached hereto as Exhibit B and incorporated herein by reference.

SECTION III This Ordinance shall take effect and be in force from and after January 1, 2016.

SECTION IV It is hereby found and determined that all formal actions of this Council concerning and relating to the Passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public, in compliance with all legal requirements.

SECTION V That this Ordinance shall be in full force and effect at the earliest date allowed by law.

PASSED this 10th day of November, 2015.

Patricia Burnside
Patricia Burnside, Mayor

ATTEST:

Kerry Norman
Kerry Norman, Clerk of Council

C E R T I F I C A T E

I, Kerry Norman, Clerk of Council of the City of Englewood, Montgomery County, Ohio, do hereby certify the foregoing is a true and correct copy from the *Record of Proceedings* of said City. **WITNESS** my signature this 10th day of November, 2015.

Kerry Norman
Kerry Norman, Clerk of Council

CERTIFICATE OF POSTING

I, Kerry Norman, Clerk of Council of the City of Englewood, Montgomery County, Ohio, do hereby certify publication of the foregoing **ORDINANCE** was made as designated by Sections 224.01 and 24.02 of the Englewood Code.

Kerry Norman
Kerry Norman, Clerk of Council