

ORDINANCE NO. 2018-6

SPONSOR: MAYOR RICK

AN ORDINANCE TO AMEND CHAPTER 37 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF MOGADORE REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY.

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 the 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. 49 in September 2017, and mandated that municipal income tax codes be amended by January 30, 2018, 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. 49 and the Codified Ordinances of the Village of Mogadore, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 30, 2018 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code; and

NOW, THEREFORE BE IT RESOLVED, by the Council of the Village of Mogadore, Counties of Summit and Portage, State of Ohio, that:

SECTION ONE: Chapter 37 Taxation of the Codified Ordinances is amended to read as set forth in the document entitled “Chapter 37 Village of Mogadore Municipal Income Tax” attached as Exhibit “A” and incorporated by reference.

SECTION TWO: This Ordinance shall take effect and be in force from and after January 30, 2018

SECTION THREE: The Village of Mogadore finds and determines that all formal actions of this Council concerning and relating to the adoption of this ordinance were taken in open meetings of this Council and any deliberations of this Council and any of its committees that resulted in this formal action were in meetings open to the public, in compliance with all legal requirements.

SECTION FOUR: This Ordinance is hereby declared to be an emergency measure necessary to provide for the immediate preservation of the public peace, health, and safety of the residents of the Village and for the purpose of enabling the Village to tax income of individuals pursuant to changes made by the Ohio Legislature in and through House Bill 49, provided this legislation receives the affirmative vote of at least five (5) of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor, otherwise it shall take effect and be in force at the earliest period allowed by law.

