

**ORDINANCE NO. 2015- 23****AN ORDINANCE TO AMEND CHAPTER 171 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF CENTERBURG, OHIO 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 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 Village of Centerburg, 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; and

**WHEREAS**, Council also finds and determines that the constitutionality of certain provisions of the state-mandated code may have been put in question by recent decisions of the Ohio Supreme Court regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in [Chapter 718]" and thus reluctantly are adopted by this Council but are disclaimed to the extent they are unlawful or unconstitutional; and

**WHEREAS**, the Village needs to immediately secure raising its revenue so as to be able to continue providing vital services to the Village residents; which would be in jeopardy if amendments were not passed and effective as of January 1, 2016;

I hereby certify that the ordinance or a summary of the ordinance was published once a week for two consecutive weeks on \_\_\_\_\_, 2015 and \_\_\_\_\_, 2015 in the *Mount Vernon News* in conformance with the Ohio Revised Code.

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CLERK-TREASURER

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF CENTERBURG, STATE OF OHIO, THAT:**

**Section 1.** That Chapter 171 of the Codified Ordinances be amended to read as set forth in the document entitled "Chapter 171, Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

**Section 2.** That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety and welfare, such emergency arising out of the Village's need to immediately secure raising its revenue so as to be able to continue providing vital services to the Village residents; which would be in jeopardy if amendments were not passed and effective as of the date required by state law, this Ordinance shall take effect and be in force from and after January 1, 2016.

DATE PASSED: 12-7-15

[Signature]  
PRESIDENT OF COUNCIL

ATTEST: [Signature]

[Signature]  
MAYOR

12/7/15  
DATE APPROVED

APPROVED AS TO FORM:  
[Signature]  
LEGAL COUNSEL