

ORDINANCE NO. 1229-2024

AN ORDINANCE: DECLARING IT NECESSARY FOR AN INCREASE OF 0.35% INCOME TAX ON THE BALLOT FOR THE NOVEMBER 5, 2024 GENERAL ELECTION TO BE EFFECTIVE JANUARY 1, 2025 AND NOTIFYING THE ALLEN COUNTY BOARD OF ELECTION TO CAUSE NOTICE OF THE ELECTION AND DECLARING AN EMERGENCY

Vote	1 st	2 nd	3 rd
Toby Jenkins	Y		
John Heltman	Y		
Mike Campbell	Y		
Rhonda McCoy	-		
Burlin Sherrick	Y		
Ken Hall	Y		
Darryl Nichols, Mayor			
Total	5-0		

Whereas, the Council of the Village of Elida, Ohio, met at a duly called and authorized a special meeting of the Council, such meeting being duly called pursuant to the rules of Council, with notice received by all Council members, and

Whereas, the Village of Elida, Ohio is obligated to provide service and infrastructure to said Village and its citizens and guests, and grants and tax revenue has not been sufficient to provide said maintenance, construction, and services to satisfy the Village needs.

Whereas, it is desirous of the Village of Elida, Ohio to provide funds for the purpose of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the village. Said needs would be, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

Whereas, as conferred by the powers granted in Article Xii, Section 3(B) of the Ohio Constitution, and in compliance with Article XII, Section of the Ohio Constitution, and in compliance with Chapter 718 of the Ohio Revised Code, the Village of Elida is desirous to place to the ballot for Village Income Tax for the Village of Elida, Ohio residents for consideration.

Whereas, upon approval of said electorate the Village of Elida, Ohio authorizes the an income tax of greater than the 1.0% allowable or the current 0.75% currently imposed and would authorized an increase of 0.35% for a total income tax of 1.1% of residents thereon.

Whereas, an additional resolution is needed to place legislation on the ballot of the November 5, 2024 general election

Whereas, the Village Income Tax additional would be on a continuing basis, and would be an additional of 0.35% for a total Village Income Tax of 1.1%.

Whereas, an emergency exists to protect the health, safety and welfare of the public.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF ELIDA, OHIO, THREE-FOURTHS OF THE MEMBERS ELECTED THERETO CONCURRING:

Section 1. That pursuant to Article Xii, Section 3(B) of the Ohio Constitution, and in compliance with Article XII, Section of the Ohio Constitution, and in compliance with Chapter 718 of the Ohio Revised Code, the Village of Elida, Ohio has authority to authorize an Village Income Tax in excess of current rate of 0.75% or the allowable rate of 1.0% to a total rate of 1.1% and a total current increase of 0.35% so long as said authorization is subject to approval of the proper electorate.

Section 2. That the Village of Elida, Ohio authorizes approval of subsequent resolution and authority to the Administrator to file said ballot request seeking the approval of majority of the those voting on the issue at the November 5, 2024 election from the populous of the Village electorate that vote in said election.

Section 3. That the Village of Elida, Ohio is directed to create a resolution detailing the directive to the Allen County Board of Elections and causing the filing of the necessary ordinance and resolution to pose the question to the electorate of the authorization for the Village Income Tax additional of 0.35% for a total Village Income Tax rate of 1.1% as a continuous additional taxation representing an increase of the current rate of 0.75% by said increase of 0.35% for a total of 1.1% for the ballot of the general election to take place on November 5, 2024 with initial collection January 1, 2025.

Section 4. That the purpose of the authority to levy said taxation is to meet the general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the village there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as deemed allowable known as Village Income Tax.

Section 5. In compliance with RC 718.04 the Village of Elida, Ohio sets forth for consideration of the elected that if passed notice is as follows:

1. That said taxation is an annual tax levied on the income of every person residing in or earning or receiving income in the municipal corporation and the tax shall be measured by the municipal taxable income;

2. The Village of Elida, Ohio is requesting a ballot that upon majority passage will permit the Village of Elida, Ohio to levy the tax in accordance with the limitation specified under Chapter 718 and therefore the Village of Elida, Ohio incorporates said chapter in the request to levy said taxation.

3. The rate of Village Income Tax will be 1.1% of income

4. A credit will not be granted to a resident who pays a municipal tax to any municipal corporation, in this state or elsewhere, by the resident or by a pass-through entity owned, directly or indirectly, by a resident, on the resident's distributive or proportionate share of the income of the pass-through entity.

5. The purpose of said taxation is to provide funds for the purpose of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the village there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

6. The ballot shall contain language to indicate in the following form:

Shall the Ordinance providing for a 1.1 per cent levy to meet the general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the village for the Village of Elida, Ohio be passed?

FOR THE INCOME TAX

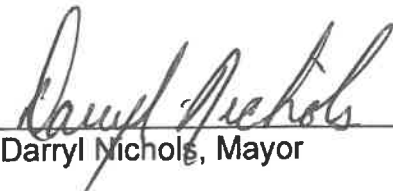
AGAINST THE INCOME TAX

Section 6. That the Council of the Village of Elida, Ohio hereby finds that all discussion and debate regarding this matter was conducted in open session of Council pursuant to the provisions of the Ohio Revised Code.

Section 7. That the Village Fiscal Officer of the Village of Elida, Ohio, shall and hereby is, authorized and directed to certify a copy of this Ordinance, immediately after passage.

Section 8. That this Ordinance is declared to be an emergency measure effective immediately upon its passage by Council and approval by the Mayor, necessary to preserve the public peace, health, safety and welfare of the residents of this Village and for the further reason that the fiscal and pecuniary standing and shall therefore go into immediate effect, provided that it receives the affirmative vote of three-fourths of the members elected to the Council.

Adopted July 31, 2024



Darryl Nichols, Mayor

Attest:



Sandy Langhals, Clerk and Fiscal Officer

Approved as to form:



Barry E. Schroeder, Village Solicitor