

ORDINANCE NO. 3136

AN ORDINANCE TO COMPREHENSIVELY AMEND THE VILLAGE OF CRESTLINE'S INCOME TAX ORDINANCE, WHICH IS NOW DESIGNATED BY CHAPTER 182 OF THE CRESTLINE CODIFIED ORDINANCES THAT WILL BE EFFECTIVE JANUARY 1, 2016, BUT STILL RETAINING CHAPTER 181 OF THE CRESTLINE CODIFIED ORDINANCE FOR ALL OTHER VILLAGE INCOME TAX PRIOR TO JANUARY 1, 2016, 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 municipalities 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, detailed review of H. B. 5 and the Codified Ordinances of the Village of Crestline, 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.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF CRESTLINE, OHIO:

SECTION 1. That the Village Income Tax Ordinance is comprehensively amended, which shall be and is designated by Chapter 182 of the Crestline Codified Ordinances. Chapter 182, "Municipal Income Tax" and its sections contained therein, are adopted as documented in EXHIBIT A, which is attached to and made part of this Ordinance.

SECTION 2. That this Ordinance adopting "Chapter 182, Municipal Income Tax" shall take effect and be in force from and after January 1, 2016.

SECTION 3. That Chapter 181 of the Crestline Codified Ordinances is retained and applicable for levy, administration, and collection of Village income taxes prior to January 1, 2016.

SECTION 4. That it is hereby determined that this Ordinance is an emergency resolution necessary for the preservation of the public peace, health, safety and welfare of the residents of this Village, for the additional reason that H.B. 5 of the Ohio General Assembly has mandated the amendments herein be adopted prior to January 1, 2016, and shall therefore go into effect January 1, 2016, provided it receives a two-thirds (2/3) vote of all members elected to Council; otherwise, it shall go into effect in thirty (30) days if passed by a majority vote of Council.

DATE: \_\_\_\_\_

Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_

\_\_\_\_\_  
David Sharrock, Mayor

Attest:

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Annette Johnston, Clerk of Council

Approved as to form:

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Jon K. Burton, Law Director