

CITY OF OBERLIN, OH

ORDINANCE No. 14-02 AC CMS

AN ORDINANCE AMENDING ORDINANCE NO. 507 AC CMS, AS AMENDED, TO PROVIDE FOR AN ADDITIONAL THREE-FIFTHS OF ONE PERCENT (3/5%) LEVY ON INCOME FOR A PERIOD OF TEN (10) YEARS, FOR THE PURPOSE OF PROVIDING FUNDS FOR OPERATING AND CAPITAL IMPROVEMENT EXPENSES FOR THE CITY OF OBERLIN, PROVIDING FOR AN EFFECTIVE DATE THEREOF, AND PROVIDING THAT THIS ORDINANCE SHALL BE EFFECTIVE ONLY IF APPROVED BY THE ELECTORS AND DECLARING AN EMERGENCY

BE IT ORDAINED, by the Council of the City of Oberlin, County of Lorain, State of Ohio, five-sevenths (5/7ths) of all members elected thereto concurring:

SECTION 1. Subject to approval of the electors of the City of Oberlin, Ohio as provided in Section 718.01 of the Revised Code of Ohio and the Charter of the City of Oberlin, Ordinance No. 507 AC CMS, passed April 17, 1967, with subsequent amendments, be and the same is hereby amended effective January 1, 2015, to provide for the addition of a three-fifths of one percent (3/5%) tax on income, such tax to be in effect and collected for ten (10) years, from January 1, 2015, through December 31, 2024, to be used for the purpose of providing funds for operating and capital improvement expenses for the City of Oberlin.

SECTION 2. That Sections 181.03 and 181.13 of the City of Oberlin's Codified Ordinances, are hereby amended to read as set forth in **Exhibit A** attached hereto and incorporated herein by reference, to conform with the provisions of this Ordinance so as to provide for the collection of said tax if this Ordinance is approved by the electors of the City of Oberlin at the May 6, 2014, election.

SECTION 3. No provision of this Ordinance shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity with respect to the one percent (1%) municipal income tax authorized by Ordinance No. 507 AC CMS, as amended, the additional one-half percent (1/2%) municipal income tax authorized by Ordinance No. 02-66 AC CMS, the additional one-fifth percent (1/5%) municipal income tax authorized by Ordinance No. 08-36 AC CMS and the additional one-fifth percent (1/5%) municipal income tax authorized by Ordinance No. 13-31 AC CMS.


SECTION 4. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 5. That this ordinance is hereby declared an emergency measure necessary for the immediate preservation of the public peace, health and safety of the citizens of the City of Oberlin, Ohio, or to provide for the usual daily operation of a municipal department, to wit: to submit this Ordinance to the Lorain County Board of Elections within the time limitations provided by law and shall take effect immediately upon passage, subject to the approval of the

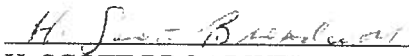
electors of the City of Oberlin, Ohio, at the May 6, 2014, election and the certification of the results of said election.

PASSED: 1st Reading – January 21, 2014 (E)(F)
 2nd Reading –
 3rd Reading –

ATTEST:



BELINDA B. ANDERSON, MMC
CLERK OF COUNCIL



H. SCOTT BROADWELL
PRESIDENT OF COUNCIL

POSTED: 01/22/2014

EFFECTIVE DATE: 01/21/2014

EXHIBIT A

181.03 EFFECTIVE PERIOD.

Said taxes shall be levied, collected and paid with respect to the income, qualifying wages, commissions and other compensation, and with respect to the net profits of persons, businesses, professions or other activities earned from January 1, 1999, at the rate of one and one-half percent (1-1/2%) per annum to and including the date of revocation of Ordinance No. 507 AC CMS; one-fifth of one percent (1/5%) additional tax from January 1, 2009 to December 31, 2018; one-fifth of one percent (1/5%) additional tax from January 1, 2015 to December 31, 2019; **three-fifths of one percent (3/5%) additional tax from January 1, 2015 to December 31, 2024.**

181.13 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be deposited in the respective Funds and used for the following purposes, to wit:

(a) Such part thereof as shall be necessary to defray all cost of collecting the taxes and the cost of administering and enforcing the provisions thereof.

(b) A sum equal to the amount of taxes collected per year from the additional one-half percent (1/2%) in effect from January 1, 2004, shall be used for capital improvements and operating expenses.

(c) A sum equal to the amount of taxes collected per year from the additional one-fifth of one percent (1/5%) in effect from January 1, 2009 through December 31, 2018 shall be used for capital improvements and general operating expenses, including debt service on obligations issued to finance such activities.

(d) A sum equal to the amount of taxes collected per year from the additional one-fifth of one percent (1/5%) in effect from January 1, 2010 through December 31, 2014, shall be used for the purpose of providing funds for operating and capital improvement expenses for the City of Oberlin.

(e) A sum equal to the amount of taxes collected per year from the additional three-fifths of one percent (3/5%) in effect from January 1, 2015 through December 31, 2024, shall be used for the purpose of providing funds for operating and capital improvement expenses for the City of Oberlin.

(f) The balance of such tax receipts collected shall be allocated to the General Fund of the City.



To: Belinda Anderson, Clerk of City Council
From: Sal Talarico, Finance Director
Subject: City Income Tax Levy
Date: January 29, 2014

A handwritten signature in blue ink, appearing to be "Sal Talarico", is written over the "Subject" and "Date" lines of the header.

Belinda:

Thank you for providing me with certified copies of Ordinance 14-02 and Resolution 14-01 yesterday, I presented your certified copies to the Lorain County Board of Elections (BOE – David Stambol).

Income Tax Levy

Attached you will find the original of:

- Lorain County Board of Elections “Receipt for Resolutions”
- Stamped (by the BOE) copy of Resolution 14-01 CMS and Ordinance 14-02 AC CMS

Additional Instructions from the Board of Elections

The BOE indicated that the City is responsible for the Income Tax Levy advertisement. I suppose that you will handle any advertising requirements once you have conferred with the Law Director.

Thanks.