

RECORD OF ORDINANCES

Ordinance No. 2019-23

Passed JULY 8 2019

**AN ORDINANCE AMENDING CHAPTER 830 OF THE BALTIMORE
CODIFIED ORDINANCES (MUNICIPAL INCOME TAX)
EFFECTIVE JANUARY 1, 2020, BY INCREASING THE RATE OF
MUNICIPAL INCOME TAX SET FORTH IN SECTION 1 THEREOF
FROM ONE PERCENT (1%) TO ONE AND ONE-HALF PERCENT
(1½%) PER YEAR, AND PROVIDING FOR SUBMISSION OF THE
AMENDMENT TO THE ELECTORS OF THE VILLAGE,
AND THE DECLARATION OF AN EMERGENCY**

WHEREAS, it is Council's determination, upon recommendation by the Budget Task Force, to update Chapter 830 of the Codified Ordinances of the Village (Municipal Income Tax) to provide additional revenue to prevent future budget deficits and provide additional resources for the maintenance and operation of the Village; and,

WHEREAS, this Ordinance needs to be passed as an emergency after its third and final reading, in order for the Village to timely submit the matter to the Fairfield County Board of Elections;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL
OF THE VILLAGE OF BALTIMORE, FAIRFIELD COUNTY,
OHIO, THREE-FOURTH'S (3/4'S) OF ITS MEMBERS CONCURRING:

SECTION 1: It has been determined by the Council of the Village of Baltimore that it is necessary that the Income Tax be increased from one percent (1%) to one and one-half percent (1½%), and by reason thereof, in accordance with Section 718.01 of the Ohio Revised Code, said issue shall be placed on the ballot at the election on November 5, 2019.

SECTION 2: Chapter 830, which currently reads in relevant part as follows:

“SECTION 1 - AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(B)(1) The annual tax is levied at a rate of 1 % (one percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the Village. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 3 of this Ordinance and other sections as they may apply.”

is hereby amended to read as follows:

“SECTION 1 - AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(B)(1) The annual tax is levied at a rate of 1½ % (**one and one-half percent**). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the Village. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 3 of this Ordinance and other sections as they may apply.”

SECTION 3: As required by Section 718.01 of the Ohio Revised Code, the amendment specified in Section 2 of this Ordinance shall take effect only if approved by the affirmative vote of the electors of the Village of Baltimore who vote on the question at the election on November 5, 2019.

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SECTION 4: The form of ballot to be given at the election on the question of this municipal income tax increase shall be substantially as follows:

A MAJORITY AFFIRMATIVE VOTE IS NECESSARY FOR
PASSAGE:

"Shall Ordinance 2019-23, providing for an additional one-half percent ($\frac{1}{2}\%$) levy on income earned on or after January 1, 2020, such that the total rate levied on income earned per annum shall equal one and one-half percent ($1\frac{1}{2}\%$), and providing that the revenue resulting therefrom be dedicated for the purpose of funding the operations of Village, including, without limitation, streets, parks, public safety, or capital improvements, be passed?"

For the Income Tax _____

Against the Income Tax _____

SECTION 5: In accordance with ORC Section 718.04, the Village states as follows regarding the proposed income tax rate amendment:

1. The proposed tax is an annual tax levied on the income of every person residing in or earning or receiving income in the Village, and the tax shall be measured by municipal taxable income;
2. The Village is levying the tax in accordance with the limitations specified in ORC Section 718.04 and this Ordinance hereby incorporates the provisions of said Section;
3. The rate of the new proposed tax is one-half percent ($\frac{1}{2}\%$), thereby increasing the total rate levied on income earned per annum to one and one-half percent ($1\frac{1}{2}\%$);
4. Credit against the tax, if any, shall be determined by Chapter 830 of the Baltimore Codified Ordinances (Income Tax Ordinance);
5. The purpose of the tax shall be for funding the operations of Village, including, without limitation, streets, parks, public safety, or capital improvements;

SECTION 6: The Clerk of Council is hereby directed and authorized to give notice and advertise the proposed ballot issue and election in a newspaper of general circulation as required by law.

SECTION 7: The Clerk of Council is hereby authorized and directed to certify a copy of this Ordinance immediately after its effective date and prior to August 7, 2019, to the Board of Elections of Fairfield County, Ohio for the purpose of having the question set forth in Section 4, above, placed on the ballot in order to submit the proposed municipal income tax increase to the electors of the Village of Baltimore, Ohio, at the election to be held on November 5, 2019.

SECTION 8: The amendment to Section 1 of Chapter 830 of the Village Codified Ordinances, shall be effective on and after January 1, 2020, but only upon passage by the electors as set forth in this Ordinance.

SECTION 9: No part of this Ordinance upon passage and approval shall be deemed to impair in any way or affect or release any obligation or liability to pay, declare or withhold taxes

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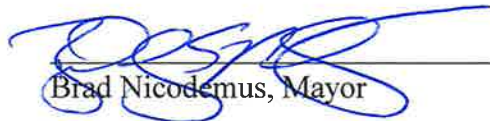
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or file returns by virtue of Income Tax Provisions enacted or in effect prior to enactment of this Ordinance.

SECTION 10: Any and all provisions of Chapter 830 of the Codified Ordinances of the Village of Baltimore inconsistent herewith are hereby repealed, and all other sections of Chapter 830 not inconsistent herewith shall remain in full force and effect.

SECTION 11: The Council finds and determines that all formal actions of this Council relating to the adoption of this Ordinance have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public, in compliance with all statutory requirements including the requirements of Section 121.22 of the Ohio Revised Code.

SECTION 12: For the reasons noted in the preamble, this ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, morals, and welfare of the citizens of Baltimore, Ohio. Therefore, this ordinance shall become effective upon its passage by Council.


Brad Nicodemus, Mayor

DATE OF PASSAGE: 7-8-2019

EFFECTIVE DATE: 7-8-2019

ATTEST: 
Brian Bibler, Fiscal Officer

SPONSOR: HANKISON

APPROVED AS TO FORM: 
Jeffrey Feyko, Village Solicitor