

ORDINANCE NO. 15-72
INTRODUCED BY: Mr. Clark

First Reading 10-5-15
Second Reading 10-19-15

AN ORDINANCE TO ESTABLISH CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE CITY OF BAY VILLAGE REGARDING MUNICIPAL INCOME TAX

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, 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 City of Bay Village, 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

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BAY VILLAGE, STATE OF OHIO, THAT:

SECTION 1. That Chapter 182 of the Codified Ordinances be amended to read as set forth in the document entitled “Chapter 182, Income Tax “attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2. That this Council finds and determines that all formal actions of this Council concerning and relating to the passage of this ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and of any committee that resulted in those formal actions were in meetings open to the public in compliance with law.

SECTION 3. That this Ordinance shall take effect and be in force from and after January 1, 2016.

PASSED: Nov. 2, 2015

/s/ Paul A. Koomar
PRESIDENT OF COUNCIL

/s/ Joan T. Kemper
CLERK OF COUNCIL

APPROVED: Nov. 3, 2015

/s/ Deborah L. Sutherland
MAYOR

9/8/15 ll