

ORDINANCE NO. 145-15

**AN ORDINANCE TO AMEND CHAPTER 880 OF THE CODIFIED
ORDINANCES OF THE CITY OF AVON TO ADOPT CHANGES TO
THE CITY'S MUNICIPAL INCOME TAX CODE
AND DELARING 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 power 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 HB 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 Ohio Revised Code Chapter 718; and

WHEREAS, Council, after reviewing HB 5 and the proposed amendment to Chapter 880 of the Avon Codified Ordinances, finds and determines that these provisions must be included in Avon's Chapter 880 if the City's municipal income tax code is to be levied in accordance with the provisions and limitations specified in ORC Chapter 718 and are thus reluctantly adopted by this Council but disclaimed to the extent they are unlawful or unconstitutional;

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF AVON, LORAIN COUNTY, OHIO:

Section 1. - That Chapter 880 of the Codified Ordinances of the City of Avon be amended to read as set forth in the document entitled "Chapter 880, Income Tax" attached hereto as Exhibit A and incorporated herein by this reference.

Section 2. - That this Ordinance shall take effect and be in force from and after January 1, 2016.

Section 3 - That it is found and determined that all formal actions of this Council concerning and relating to the passage 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

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such formal actions were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 4 - That this Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety and welfare of the citizens of the City of Avon, the immediate emergency being the necessity to adopt amendments to ACO Chapter 880 dealing with income taxes prior to the end of this year; therefore, this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor unless otherwise stated herein.

PASSED: _____ DATE SIGNED: _____

By: _____
Craig L. Witherspoon, President of Council

DATE APPROVED BY THE MAYOR: _____

Bryan K. Jensen, Mayor

APPROVED AS TO FORM:

John A. Gasior, Law Director

ATTEST:

Ellen R. Young
Clerk of Council

POSTED: _____

In Five Places as
Provided by Council

Prepared by:
John A. Gasior, Esq.
Law Director