This Document Contains the Full Text of the Issues for:

Buckeye Lake Village
Lithopolis Village
Reynoldsburg City
Buckeye Lake Charter Amendments Resolutions
Full Text

For:
   Walnut Township Residents Residing within the Buckeye Lake Village Corporation
   Precinct: WA-A.BLV

Issue 11 – Tax Levy – Fire Protection
Issue 12 – Charter Amendment 6.01 – Combine or establish new departments or divisions
Issue 13 – Charter Amendment 6.02 – Clerk/Treasurer not elector/resident of Village
Issue 14 – Charter Amendment 6.03 – Director of Public Works not elector/resident of Village
Issue 15 – Charter Amendment 6.05 – Development Director not elector/resident of Village
Issue 16 – Charter Amendment 7.01 – Planning and Zoning Commission
Issue 17 – Charter Amendment 7.03 – Parks and Recreation
A RESOLUTION AUTHORIZING THE MAYOR AND CLERK TO PLACE A RENEWAL FIRE LEVY IN EXCESS OF THE TEN (10) MILLLIMITATION ON THE BALLOT AND DECLARING AN EMERGENCY

WHEREAS, the amount of taxes currently raised within the ten (10) mill limitation will be insufficient to provide an adequate amount for operations of the Fire & EMS Department within the Village of Buckeye Lake, Ohio;

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Buckeye Lake, County of Licking, State of Ohio, ___ of the elected members concurring that:

Section 1: Council determines and declares that it is necessary to renew, for five years, an existing 5-mill operating levy with a 5-mill operating levy, which rate equals 5-mills for each dollar of valuation which amounts to .50 cents ($0.50) for each one hundred dollars of valuation for the benefit of the Village of Buckeye Lake Fire Department for the providing of fire and EMS services.

Section 2: Authorization for placement of said renewal levy on the November, 2013 ballot before the electorate of the Village of Buckeye Lake is contained in Ohio Revised Code Section 5705.03 in the Village of Buckeye Lake.

Section 3: Said levy shall be placed upon the tax list for the 2013 tax year in compliance with the provisions of Ohio Revised Code 5705.19, if a majority of the electors therein vote in favor thereof; and be it further resolved that the Clerk-Treasurer of the Village of Buckeye Lake, be and is directed to certify a copy of this resolution to the Board of Elections of Licking County, Ohio, not later than August 7, 2013, the date fixed by law for certifying said resolution relative to a levy in excess of the ten (10) mill limitation and notify said Board of Elections to cause notice of the election on the question of levying said tax to be given as required by law, to be voted on at the November 2013 election.

Section 4: The Licking County Auditor has certified the revenue to be produced by this levy during the period in which it is to be collected in the certification attached hereto and made a part hereof and marked Exhibit "A".

Section 5: Pursuant to Ohio Revised Code § 5705.19 this resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other than that provided for in the notice of election.
Section 6: This Resolution is hereby declared to be an emergency necessary for the immediate preservation of the public health, safety and welfare. The reason for such necessity is that this Resolution must be enacted immediately to satisfy the filing deadlines to place this issue on the November 2013 ballot. Therefore, this Resolution shall go into immediate effect.

Date Passed June 10, 2013

CHARLENE HAYDEN, Council President

RICHARD F. BAKER, Mayor

Approved as to form:

Richard S. Bindley, Solicitor
RESOLUTION 2013-08

VILLAGE OF BUCKEYE LAKE, OHIO

A RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

WHEREAS, the Budget Commission of Licking County, Ohio, has certified its action thereon to this council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this council, and what part thereof is without, and what part within the ten mill limitation;

NOW THEREFORE, BE IT RESOLVED by the Village of Buckeye Lake, Ohio:

SECTION 1: That the amounts and rates, as determined by the Budget Commission in its certification, are and the same are hereby accepted.

SECTION 2: That there be and is hereby levied on the tax duplicate of said Village the rate of each tax necessary to be levied within and without the ten mill limitation as follows.

SECTION 3: That the Clerk of this Council be and is hereby directed to certify a copy of this Resolution to the Auditor of said County.

SECTION 4: That this Resolution shall take effect and be in force from and after the earliest period allowed by law.

ADOPTED: June 10, 2013

ATTEST

Charlene Hayden, Council President

Richard E. Baker, Mayor

Approved as to form: Richard S. Bindley, Solicitor

Date approved by Mayor: June 10, 2013
A RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR.

1st Reading [X] 2nd Reading [ ] 3rd Reading [ ]

Motion to SUSPEND the Rules

YEA ABSTAIN NAY

CARROLL, Clay [X] [ ] [ ]
MCCORMICK, Mickey [X] [ ] [ ]
HERRON, Barry [X] [ ] [ ]
HAYDEN, Charlene [X] [ ] [ ]
NEFF, Gerry [X] [ ] [ ]
PETERSON, Jeryne [X] [ ] [ ]
RUTON, Arletta [ ] [ ] [ ]

TOTALS [6] [ ] [ ]

Motion to ADOPT the Motion

YEA ABSTAIN NAY

CARROLL, Clay [X] [ ] [ ]
MCCORMICK, Mickey [X] [ ] [ ]
HERRON, Barry [X] [ ] [ ]
HAYDEN, Charlene [X] [ ] [ ]
NEFF, Gerry [X] [ ] [ ]
PETERSON, Jeryne [X] [ ] [ ]
RUTON, Arletta [ ] [ ] [ ]

TOTALS [6] [ ] [ ]

MOTION PASSES/FAILS (Majority Required)

I certify that the above action is a true and accurate account of the proceedings.

Valerie Hans
Clerk of Council
RESOLUTION or ORDINANCE NO. 2013-07  DATE 6-10-2013

A RESOLUTION AUTHORIZING THE MAYOR AND CLERK TO PLACE A RENEWAL FIRE LEVY IN EXCESS OF THE TEN (10) MILL LIMITATION ON THE BALLOT AND DECLARING AN EMERGENCY

1st Reading X  2nd Reading  3rd Reading

Motion to SUSPEND the Rules 1st McCormick  2nd Peterson

YEA ABSTAIN NAY

CARROLL, Clay
MCCORMICK, Mickey
HERRON, Barry
HAYDEN, Charlene
NEFF, Gerry
PETERSON, Jeryne
RUTON, Arletta

TOTALS 6

MOTION PASSES/FAILS (Majority Required)

Motion to ADOPT the Motion 1st McCormick  2nd Peterson

YEA ABSTAIN NAY

CARROLL, Clay
MCCORMICK, Mickey
HERRON, Barry
HAYDEN, Charlene
NEFF, Gerry
PETERSON, Jeryne
RUTON, Arletta

TOTALS 6

MOTION PASSES/FAILS (Majority Required)

I certify that the above action is a true and accurate account of the proceedings.

Valerie Hans
Clerk of Council
I certify that:

1. On May 29, 2013, there was filed with me a certified copy of your Resolution adopted on May 28, 2013 determining the necessity of levying a tax outside of the ten-mill limitation for purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, as provided in Section 5705.19(I) of the Ohio Revised Code, and requesting that I certify the total current tax valuation of the Village and the dollar amount of revenue that would be generated by a renewal of the current five mill levy to be placed on the ballot at the November 5, 2013 election; and

2. The total current tax valuation of the Village is $47,447,480; and,

3. The dollar amount of revenue that would be generated by the levy specified in the Resolution is $234,875 annually during the life of the levy, assuming that the total current tax valuation remains the same throughout the life of the levy.

Michael L. Smith
Michael L. Smith
Licking County Auditor

Dated: May 29, 2013
VILLAGE OF BUCKEYE LAKE, OHIO
RESOLUTION NUMBER 2013-06

RESOLUTION DECLARING NECESSITY FOR THE RENEWAL OF AN EXISTING TAX LEVY IN EXCESS OF THE TEN-MILL LIMITATION, AND REQUESTING THE LICKING COUNTY AUDITOR AND THE FAIRFIELD COUNTY AUDITOR TO CERTIFY THE TOTAL CURRENT TAX VALUATION AND THE DOLLAR AMOUNT OF REVENUE THAT WOULD BE GENERATED BY THAT RENEWAL LEVY, PURSUANT TO SECTIONS 5705.03, 5705.192, 5705.25 OF THE OHIO REVISED CODE AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Section 5705.03 of the Ohio Revised Code, the taxing authority of the Village of Buckeye Lake, is authorized by law to place a tax levy before the electors residing within the Village's boundaries; and

WHEREAS, in 2007, the electors residing in Buckeye Lake approved a 5-mill operating levy in excess of the ten-mill limitation for the purpose of providing fire protection and services, for five years, which levy has its last collection in calendar year 2012; and

WHEREAS, Village Council finds that in order to provide adequate funds for fire protection and services, it is necessary to renew that 5-mill levy, for five years; and

WHEREAS, the amount of taxes raised with the 5-mill levy will be used for providing fire protection and services; and

WHEREAS, a resolution declaring the necessity of levying a tax outside of the ten-mill limitation in the amount of 5-mills must be passed and certified to the County Auditors of Licking and Fairfield counties in order to permit the Council to consider the levy of such a tax and must request that the County Auditors certify to the Council the dollar amount of revenue that would be generated by the renewal levy.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Buckeye Lake, County of Licking, State of Ohio, a majority of the members concurring:

Section 1: Council determines that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide adequate funds for the necessary fire service requirements of the Village.

Section 2: Council determines and declares that it is necessary to renew, for five years, the existing 5-mill operating levy, which rate equals 5-mills for each one dollar of valuation which amounts to 0.5 cents ($0.5) for each one hundred dollars of valuation for the benefit of the Village of Buckeye Lake for the providing of fire protection and services.

Section 3: Once the certification from the Auditor is received, Council intends to request the Board of County Commissioners of Licking and Fairfield Counties to submit the question of the renewal of that levy to the electors residing within the Buckeye Lake corporate limits at an election in November 2013, as authorized by Sections 5705.03, 5705.192 and 5705.25 of the Ohio Revised Code.

Section 4: The levy shall be in effect for five years and shall be placed upon the tax list and duplicate for the 2013 tax year, if a majority of the electors voting thereon vote in favor thereof.
Section 5: In accordance with the requirements of Section 5705.03 of the Ohio Revised Code, Council hereby requests the Licking and Fairfield County Auditors to certify to this Village Council and to the Board of County Commissioners of Licking and Fairfield Counties the dollar amount of revenue that would be generated by the tax.

Section 6: The Treasurer of the Village is hereby directed to certify a copy of this Resolution to the Licking and Fairfield County Auditors to obtain the certification specified in Section 5 hereof.

Section 7: It is hereby found and determined that all formal actions of this Village Council and any of its committees concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council or committees, and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law.

Section 8: That in order to protect the health, safety and welfare of the citizens of the Village of Buckeye Lake in that the adoption of this resolution is immediately necessary in order to meet the deadline of the Licking and Fairfield County Board of Elections requirements for placing a tax levy on the ballot this Resolution is declared to be an emergency measure and it shall become effective on its passage and signature of the Mayor.

Adopted the 28th day of May, 2013

ATTEST:

CHARLENE HAYDEN, Council President

RICHARD E. BAKER, Mayor

Approved as to form: Richard S. Bindley, Solicitor
RESOLUTION or ORDINANCE NO. 2013-06 DATE 5-28-2013

RESOLUTION DECLARING NECESSITY FOR THE RENEWAL OF AN EXISTING TAX LEVY IN EXCESS OF THE TEN-MILL LIMITATION, AND REQUESTING THE LICKING COUNTY AUDITOR AND THE FAIRFIELD COUNTY AUDITOR TO CERTIFY THE TOTAL CURRENT TAX VALUATION AND THE DOLLAR AMOUNT OF REVENUE THAT WOULD BE GENERATED BY THAT RENEWAL LEVY, PURSUANT TO SECTIONS 5705.03, 5705.192, 5705.25 OF THE OHIO REVISED CODE AND DECLARING AN EMERGENCY.

1st Reading X 2nd Reading 3rd Reading

Motion to SUSPEND the Rules 1st __________ 2nd __________

YEAM ABSTAIN NAY
CARROLL, Clay X __________
MCCORMICK, Mickey X __________
HERRON, Barry X __________
HAYDEN, Charlene X __________
NEFF, Gerry X __________
PETERSON, Jeryne __________
RUTON, Arletta X __________

TOTALS 6 0

MOTION PASSES/FAILS (Majority Required)

Motion to ADOPT the Motion 1st __________ 2nd __________

YEAM ABSTAIN NAY
CARROLL, Clay X __________
MCCORMICK, Mickey X __________
HERRON, Barry X __________
HAYDEN, Charlene X __________
NEFF, Gerry X __________
PETERSON, Jeryne __________
RUTON, Arletta X __________

TOTALS 6 0

MOTION PASSES/FAILS (Majority Required)

I certify that the above action is a true and accurate account of the proceedings.

Valerie Hans
Clerk of Council
Lithopolis Village – Income Tax (Full Text)

For:

Voter residing within Lithopolis Village

Precincts: LI-V.BC
LI-V.CVI
LI-V.CWB

Issue 18 – Village of Lithopolis Income Tax (additional) – Capital Projects (continuing)
Resolution 04-13

A Resolution Indicating a need for increased revenue for capital projects;

Whereas, The Ohio State Legislature has eliminated the Local Government Fund and the Ohio Estate Tax, both of which has reduced the available resources of the Village, and

Whereas, The State of Ohio has instituted a 10% Income Tax cut over the next three years, and

Whereas, Village Council has determined that additional revenue is necessary to maintain and continue improvements in the public infrastructure, and

Whereas, Council has determined that an income tax increase, authorized by the electorate, would accomplish the goals of maintaining and improving the public infrastructure and offset some of the revenue reductions forced on us by the State.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF LITHOPOLIS, FAIRFIELD COUNTY, STATE OF OHIO;

Section 1. Council hereby indicates the need for additional revenue through an income tax increase of .25%.

Section 2. The increase in the income tax shall be used solely for capital projects, specifically, but not limited to, street construction, maintenance and repair, the general maintenance and repair of public buildings and other structures and police vehicles and buildings.

Section 3. The question shall be put on the ballot before the voters of the Village of Lithopolis on November 5, 2013 and the Fairfield County Board of Elections shall conduct such election.

Section 4. Council directs the Fiscal Officer to forward this resolution of need and ballot language, attached and incorporated herein, to the Fairfield County Board of Elections.

Section 5 This resolution is hereby declared an emergency measure necessary for the immediate preservation of the public health, safety, and welfare in that the Village must comply with timelines set by the State for items to appear on the November ballot. This resolution shall be in full force and effect at the earliest date provided by law.

DATE PASSED: July 9, 2013

ATTEST: CLerk

SIGNED: Mayor

DATE: 7-9-13

APPROVED AS TO FORM:

JON BROWNING
VILLAGE SOLICITOR

I, Keint Seagrave, Fiscal Officer for the Village of Lithopolis do hereby certify that this is a true and accurate copy of:

Res. 04-13
An Ordinance adopting and authorizing an increase in the Village Income Tax Rate from 1% to 1.25%.

Whereas, Village Council has determined that to maintain and improve public infrastructure there is a need for additional revenue, and

Whereas, Village Council, after much deliberation, has determined that an increase in the Village Income Tax of .25% is sufficient to meet the Village’s goals, and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF LITHOPOLIS, FAIRFIELD COUNTY, STATE OF OHIO:

Section 1. Council adopts and authorizes an increase of .25% to the Village’s current Income Tax levied in accordance with Ordinance 03-89 and such increase shall be collected and administered in accordance with said ordinance.

Section 2. The current 1% shall be deposited in the Village General Fund and used for all purposes allowed by law.

Section 3. The new .25% shall be divided and appropriated as outlined below;

<table>
<thead>
<tr>
<th>Fund Number or Account Code</th>
<th>Percentage of .25%</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>65%</td>
<td>Street Construction, Maintenance and Repair</td>
</tr>
<tr>
<td>1000-710-530-0000</td>
<td>20%</td>
<td>Buildings and other structures</td>
</tr>
<tr>
<td>1000-110-400-0000 or 1000-110-550-0000</td>
<td>15%</td>
<td>Police capital and vehicles</td>
</tr>
</tbody>
</table>

Section 4. Where the code is a fund number of a Special Revenue Fund, the monies, as determined by the Fiscal Officer, shall be deposited directly into those funds.

Section 5. Where the code is an account code of an appropriation line item, the monies, as determined by the Fiscal Officer, shall be appropriated in its full amount, and any carryover, from year to year.

Section 6. The increased .25% shall only be used for capital projects in each category that has a useful life of 5 years or more.

Section 7. If the Income Tax increase of .25% is passed, Council shall retire the current Police Levy property tax no later than January 1st, 2015.

Section 8. This ordinance shall be in full force and effect at the earliest date provided by law.

DATE PASSED: July 9th, 2013

ATTEST: [Signature]

DATE: 7/9/2013

APPROVED AS TO FORM:

[Signature]

Fiscal Officer for the Village of Lithopolis do hereby certify that this is a true and accurate copy of:

Ord. 11-13
Lithopolis Income Tax ballot language

Shall the Ordinance providing for a ¼ per cent levy on income for Village capital projects be passed?

FOR THE INCOME TAX

AGAINST THE INCOME TAX

I, Jacinta Seagraves Fiscal Officer for the Village of Lithopolis do hereby certify that this is a true and accurate copy of:

Ballot Language
Reynoldsburg – Income Tax (Full Text)

For:
   Voters Residing within Reynoldsburg City Ward 3 & Ward 4
Precinct:  VI-A.PR3
           VI-A.PR4
           VI-A.RR3

Issue 8 – City of Reynoldsburg – Income Tax (additional) – Municipal Operations, maintenance, equipment & capital improvements.
RESOLUTION NO. 60-13

A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE TO AMEND SECTIONS 191.02, 191.04 AND 191.07 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO, IN ORDER TO INCREASE THE CITY INCOME TAX BY ONE PERCENT (1.0%) FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.5%) TO A RATE OF TWO AND ONE-HALF PERCENT (2.5%), BEGINNING JANUARY 1, 2014, AND DECLARING AN EMERGENCY.

WHEREAS, on May 23, 2011, this Council appointed an Ad Hoc Committee, the members of which had expertise in banking, investment, finance, and business ownership, to review, evaluate and discuss the existing City Budget, including all known or anticipated modifications to expenses and revenues, and to recommend short-term and long-term solutions to the budgetary issues faced by the City; and

WHEREAS, the Ad Hoc Committee delivered its report (dated July 6, 2011) to this Council and determined therein that a structural imbalance exists in the City’s budget and that such balance should be eliminated through a series of revenue increases and expenditure decreases; and

WHEREAS, the Ad Hoc Committee specifically recommended that the City increase the City income tax rate by one percent (1.0%); and

WHEREAS, based on the recommendation of the Ad Hoc Committee, and in accordance with the Ohio Revised Code, this Council has determined to propose to the electors of the City that the City’s income tax rate be increased by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%);

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Reynoldsburg, Franklin, Fairfield and Licking Counties, Ohio, that:

Section 1. This Council hereby authorizes and directs the submission to the electors of the City of Reynoldsburg, Ohio at the general election to be held at the usual places of voting in said City on Tuesday, November 5, 2013, between the hours of 6:30 a.m. to 7:30 p.m. of said day, of the question of approving the passage of an ordinance to amend Sections 191.02, 191.04 and 191.07 of the Codified Ordinances of the City of Reynoldsburg, Ohio to increase the City income tax rate by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%), beginning on January 1, 2014, which ordinance is set forth in full in Section 2 hereof.
Section 2. The proposed ordinance to be submitted to the electors of the City for their approval hereunder shall be as follows:

Passed: __________, 2013

PROPOSED ORDINANCE NO. __________

AN ORDINANCE TO AMEND SECTIONS 191.02, 191.04 AND 191.07 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO, IN ORDER TO INCREASE THE CITY INCOME TAX BY ONE PERCENT (1.0%) FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.5%) TO A RATE OF TWO AND ONE-HALF PERCENT (2.5%), BEGINNING JANUARY 1, 2014, AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Reynoldsburg, Fairfield, Franklin and Licking Counties, Ohio, that:

Section 1. Section 191.02 of the Codified Ordinances of the City of Reynoldsburg, Ohio, is hereby amended to read as follows:

"191.02 IMPOSITION OF TAX

To provide for the purposes of general municipal operations, maintenance, new equipment and capital improvements of the City, including the payment of debt service charges on related securities, there is hereby levied a tax at the rate of two and one-half percent (2.5%) per year upon the following:

A. On all qualifying wages, commissions, other compensation and other taxable income earned or received by residents of the City.

B. On all qualifying wages, commissions, other compensation and other taxable income earned or received by nonresidents of the City for work done or services performed or rendered in the City.

C.1. On the net profits earned or received by unincorporated businesses, professions or other activities conducted by residents of the City.

2. On the net profits earned or received by unincorporated businesses, professions or other activities conducted in the City by nonresidents.

3. For the purposes of subsections C1 and C2 hereof, an association shall not be taxable as an entity, with the exception of partnerships or limited
partnerships which will be taxed as an entity and any member thereof who is a resident of the City shall be taxed individually on his entire share, whether distributed or not, of the annual net profits of the association, and any nonresident member thereof shall be taxed individually only on that portion of his share, whether distributed or not, of the annual net profits of the association as is derived from work done, services performed or rendered, and business or other activities conducted in the City.

D. On the net profits of all corporations, estates and trusts, derived from work done or services performed or rendered and business or other activities conducted in the City, whether or not such corporations, estates and trusts have their principal or any place of business located in the City."

Section 2. Section 191.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio is hereby amended to read as follows:

"191.04 LEVY OF TAX

The tax imposed by Section 191.02 at the rate of two and one-half percent (2.5%) shall be levied, collected, and paid with respect to the salaries, wages, commissions, and other compensation earned on or after January 1, 2014, and with respect to net profits of businesses, professions, or other activities earned on or after January 1, 2014. The tax imposed by predecessor Section 191.02 at the rate of one and one-half percent (1.5%) shall be levied, collected, and paid with respect to the salaries, wages, commissions, and other compensation earned on or after July 1, 1982 and on or before December 31, 2013, and with respect to net profits of businesses, professions, or other activities earned on or after July 1, 1982 and on or before December 31, 2013. The tax imposed by predecessor Section 191.02 at the rate of one percent (1.0%) shall be levied, collected, and paid with respect to the salaries, wages, commissions, and other compensation earned on or after January 1, 1970 and on or before June 30, 1982, and with respect to net profits of businesses, professions, or other activities earned on or after January 1, 1970 and on or before June 30, 1982.

Where the fiscal year of the business, profession, or other activity differs from the calendar year:

A. The tax at the rate of two and one-half percent (2.5%) shall be applied to that part of the net profits for the portion of the fiscal year occurring on or after January 1, 2014.

B. The tax at the rate of one and one-half percent (1.5%) shall be applied to that part of the net profits for the portion of the fiscal year occurring on or after July 1, 1982 and before January 1, 2014.
C. The tax at the rate of one percent (1.0%) shall be applied to that part of
the net profits for the portion of the fiscal year occurring on or after
January 1, 1970 and before July 1, 1982.

Where the fiscal year of a business, profession or other activity is other than a
calendar year, in computing the tax, the net profits of such taxpayer shall be
determined by dividing the annual net profits by twelve (12) and multiplying the
quotient by:

D. the number of months of the fiscal year from January 1, 1970 through
June 30, 1982,

E. the number of months of the fiscal year from July 1, 1982 through
December 31, 2013, and

F. the number of months of the fiscal year from January 1, 2014 and
thereafter,

and applying the appropriate tax rate to each."

Section 3. Section 191.07 of the Codified Ordinances of the City of Reynoldsburg,
Ohio, is hereby amended to read as follows:

"191.07 COLLECTION AT SOURCE

A. Each employer within or doing business within the City, shall deduct at
the time of payment of such salaries, wages, commissions or other
compensation, the tax of two and one-half percent (2.5%) of the qualifying
wages due by the employer to an employee and shall, on or before the last
day of the month following the close of each calendar quarter, make a
return and pay to the City Auditor, or any other person or governmental
agency designated by a contract approved by Council to administer the
tax imposed by this chapter, the amount of taxes so deducted. The officer,
employee shareholder, member or partner having control or supervision
of or charged with the responsibility of filing the report and making
payment, is personally liable for failure to file the report or pay the tax
due as required by this section. Any person required to collect, truthfully
account for and pay over any tax imposed by this title who willfully fails to
collect such tax, or truthfully account for and pay over any such tax, or
willfully attempts in any manner to evade or defeat any such tax or the
payment thereof, shall in addition to the other penalties provided by law,
be liable for a penalty equal to the total amount of the tax evaded, or not
collected, or not accounted for and paid over. The dissolution of a
corporation does not discharge an officer’s or employee shareholder’s,
member’s or partner’s liability for a prior failure of the corporation to file
returns or pay tax due."
However, any employer who deducts taxes in the amount of one thousand dollars ($1,000.00) or more per week or bi-monthly shall remit to the City Auditor, or any other person or governmental agency designated by a contract approved by Council to administer the tax imposed by this chapter, on or before the third working day following the end of such period, the taxes so deducted for this period. Any employer who deducts taxes in the amount of one thousand dollars ($1,000.00) or more per month shall remit to the City Auditor, or any other person or governmental agency designated by a contract approved by Council to administer the tax imposed by this chapter, on or before the fifteenth working day following the end of the month such taxes which were withheld. Such remittance may be based on an estimate made by the employer of the employer’s most recent payroll.

B. Each employer who maintains a place of business in the City and another branch within the metropolitan area of the City, must also withhold the tax from employees residing in the City but working at the employer’s metropolitan area branch, even though the payroll records and place of payment are outside the City.

C. On or before February 28 following any calendar year in which such deductions have been made by any employer, such employer shall file with the City Auditor, or any other person or governmental agency designated by a contract approved by Council to administer the tax imposed by this chapter, in the form prescribed by the City Auditor, an information return for each employee from whom City income tax has been withheld, showing the name, address and social security number of the employee, the total amount of compensation paid during the year and the amount of City income tax withheld from such employee.

Section 4. Effective January 1, 2014, Sections 191.02, 191.04 and 191.07 of the Codified Ordinances of the City of Reynoldsburg, Ohio, as they have heretofore existed, are hereby repealed and Sections 191.02, 191.04 and 191.07 as set forth herein shall become effective. Provided, however, that no provision of this Ordinance, including the repeal of Sections 191.02, 191.04 and 191.07 of the Codified Ordinances of the City of Reynoldsburg, Ohio, as they have heretofore existed, 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 and one and one-half percent municipal income taxes authorized by predecessor Sections 191.02, 191.04 and 191.07.

Section 5. 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 such formal action, were in meetings open to the public in compliance with the law.
Section 6. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that the immediate effectiveness of this Ordinance is necessary to provide funds in order to adequately carry out necessary municipal functions and to meet increasing costs and other financial obligations of the City; wherefore, this Ordinance shall be in full force and effect from and immediately after its passage and approval by the Mayor.

Passed: ________________ 2013

Attest:
Clerk of Council  
Nancy C. Frazier

President of Council  
Doug Joseph

Approved: 
Mayor  
Brad McCloud

Date: ________________ 2013

I, Nancy C. Frazier, Clerk of Council, City of Reynoldsburg, Ohio, do hereby certify the foregoing to be a true and correct copy of Ordinance No. ___-13 as passed by Council of said City on the ___ day of ______________, 2013 and as recorded in the Record of Proceedings of said Council.

Nancy C. Frazier, Clerk of Council

Filed with Mayor: ________________ 2013  
Published: ________________ 2013

Section 3. It is the desire of this Council that the ballots presented to the electors of the City of Reynoldsburg shall be substantially in the following form:

A majority affirmative vote is necessary for passage.

Shall Proposed Ordinance No. _____ of the Reynoldsburg City Council providing for an increase in the City income tax by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%), beginning January 1, 2014, be passed?

FOR THE INCOME TAX
### AGAINST THE INCOME TAX

Section 4. The Clerk of this Council shall file a copy of this Resolution with the Board of Elections in Franklin County, Ohio no later than 4:00 p.m. on August 7, 2013.

Section 5. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

Section 6. This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that this Resolution is required to be immediately effective in order to place this issue on the ballot at the November 5, 2013 general election; wherefore, this Resolution shall be in full force and effect from and immediately after its adoption and approval by the Mayor.

**Adopted:** July 22, 2013

**Attest:**

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<th>Nancy C. Frazier</th>
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<td>Clerk of Council</td>
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**Approved:**

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<th>Brad McCloud</th>
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<td>Mayor</td>
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**Date:** July 22, 2013

I, Nancy C. Frazier, Clerk of Council, City of Reynoldsburg, Ohio, do hereby certify the foregoing to be a true and correct copy of Resolution No. 60-13 as adopted by Council of said City on the 22nd day of July, 2013 and as recorded in the Record of Proceedings of said Council.

**Nancy C. Frazier**

Nancy C. Frazier, Clerk of Council

**Filed with Mayor:** July 23, 2013

**Published:** ________, 2013