ORDINANCE NO. 2022-05
This ordinance was passed by Council 1-17-2022
but will only become effective if the ballot issue passes May 3, 2022

AN ORDINANCE AMENDING PROVISIONS OF CHAPTER 33 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF ARCHBOLD, OHIO TO PROVIDE FOR AN INCREASE OF THREE TENTHS OF ONE PERCENT (0.30%) IN THE EXISTING INCOME TAX LEVIED BY THE VILLAGE OF ARCHBOLD ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION AND ON NET PROFITS, EFFECTIVE JANUARY 1, 2023 AND CONTINUING UNTIL REVOKED, WITH SAID INCREASE LEVIED TO PROVIDE FUNDS FOR POLICE, FIRE AND EMS OPERATIONS FOR THE VILLAGE OF ARCHBOLD AND DECLARING AN EMERGENCY

BE IT ORDAINED by the Council of the Village of Archbold, County of Fulton, State of Ohio, that:

Section 1. That Sections 33.012, 33.013 and 33.02, of the Codified Ordinances of the Village of Archbold are hereby amended to read in full as follows:

33.012 PURPOSES OF TAX; RATE.

To provide funds for purposes of:

(A) The design and installation of storm sewers, street improvements and repairs, the acquisition of right-of-way for storm sewers and streets, debt retirement and capital improvements for the Village;

(B) Parks and recreational programs for the village; and

(C) Acquiring, constructing and otherwise improving village streets, sidewalks, sewers and other capital improvements, there is hereby levied a tax on all salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

(D) Annual tax. Subject to the provisions of § 16 of Ord. 1171, an annual tax for the purposes specified in § 33.012(A)-(C) shall be imposed on and after January 1, 2023, and in accordance with § 33.012(E), at the rate of one and eight-tenths percent (1.8%) per annum.

(E) The 1% income tax existing prior to January 1, 2000 and continuing thereafter and levied for the purposes described in division (A) of § 33.012, shall be levied, collected and paid with respect to income earned or derived on and after January 1, 1967. The additional one-half percent (½%) income tax approved by the electors of the village at the election held on May 4, 1999, and levied for the purposes described in divisions (B) and (C) of § 33.012, shall be levied, collected and paid with respect to taxable income earned on and after January 1, 2000, until revoked.

(F) The income tax increase of (0.30%) per annum, to be effective from January 1, 2023 and continuing until revoked, with said increase levied to provide funds for the operation and delivery of Police, Fire and EMS services and resulting in a total municipal income tax rate of one and eight-tenths percent (1.8%).

33.013 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be deposited in a special income tax fund and such funds shall, after deducting the part thereof as shall be necessary to defray all costs of collecting the tax and the cost of administering and enforcing the provisions of this chapter, be disbursed in the following manner.

(A) As concerns the 1% income tax existing prior to January 1, 2000, and continuing thereafter and levied for the purposes described in division (A) of §33.012, all of the net available income tax receipts received annually from that tax shall be used for the purposes of the design and installation of storm sewers, street improvements and repairs, the acquisition of right-of-way for storm sewers and streets, debt retirement and capital improvements.

(B) As concerns the ½% income tax, effective January 1, 2000, and approved by a vote of the electors on May 4, 1999, and levied for the purposes described in divisions (B) and (C) of §33.012, one-half of the net available income tax receipts received annually from that tax shall be used for the purposes of parks and recreational programs for the village as described in division (B) of §33.012 and one-half of the net available income tax receipts received annually from that tax shall be used for the purposes of acquiring, constructing and otherwise improving village streets, sidewalks, sewers and other capital improvements as described in division (C) of §33.012.

(C) As concerns the three tenths of one percent (.30%) additional tax, effective January 1, 2023, and approved by a vote of the electors on May 3, 2022 and levied for the purposes described in division (F) of 33.012.

33.02 EFFECTIVE PERIOD.

(A) Ordinance 2019-04, effective January 1, 2018, and corresponding changes to ORC 718, apply to municipal taxable years beginning on or after January 1, 2018. All provisions of this Chapter 33 apply to taxable years beginning 2018 and succeeding taxable years.

(B) For municipal taxable years beginning before January 1, 2018, the Municipality shall continue to administer, audit, and enforce the income tax of the Municipality under ORC 718 and ordinances and resolutions of the Municipality as that chapter and those ordinances and resolutions existed before January 1, 2018.

(C) The additional three tenths of one percent (0.30%) income tax approved by the electors of the village at the election held on May 3, 2022 and levied for the purposes described in Division (F) of Section 33.012 shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions, associations, corporations or other entities earned on and after January 1, 2023.

Section 2. Effective January 1, 2023, Sections 33.012, 33.013 and 33.02 of the Codified Ordinances, in the form in which they have heretofore existed by enactment, amendment and confirmation, are hereby repealed; provided, however, that no provision of this Ordinance, including the repeal of those Sections in that form, shall in any way affect any rights and obligations of the Village, any taxpayer, or any other person, official or entity, with respect to the one percent (1.00%) village income tax levied prior to January 1, 2023 for the purpose described in Division (A) of Section 33.012 and authorized and provided for by and in Chapter 33 of the Codified Ordinances; or the additional one-half percent (½%) income tax approved by the electors of the village at the election held on May 4, 1999, and levied for the purposes described in Divisions (B) and (C) of § 33.012 and authorized as provided for by and in Chapter 33 of the Codified Ordinances.

Section 3. Should any section, clause or provision of this Ordinance be declared by a Court to be invalid, the same shall not affect the validity of the Ordinance as a whole or any part thereof other than the part so declared to be invalid.

Section 4. 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 committees that resulted in those formal actions were in meetings open to the public, in compliance with the law.

Section 5. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the Village, and for the further reason that this Ordinance must be immediately effective so that the revenues anticipated from the collection of the additional Village income tax provided for in this Ordinance can be collected to promptly support the operation and delivery of Police, Fire and EMS services for the well-being and health of the residents of the Village; wherefore, this Ordinance upon its passage and approval by the Mayor shall become effective and in full force at the earliest time allowed by law.

<u>This ordinance was passed by Council 1-17-2022</u>
<u>but will only become effective if the ballot issue passes</u>

Karla Ball
Karla Ball, Council President

Brad Grime, Mayor

Attest: Laurie Storrer
Laurie J. Storrer, Clerk of Council

I, Kathy S. Rupp, Finance Director of the Village of Archbold, do hereby certify that this is a true and accurate copy of Ordinance 2022-05, passed on January 17, 2022.

Kathy S. Rupp
Kathy S. Rupp, Finance Director

Form No. 127 Prescribed by Secretary of State. (09-17)

Certificate of Result of Election on Question or Issue

R.C. 3501.11

Reference Ord No. 2022-05

State of Ohio
County of Fulton

The Board of Elections of Fulton County hereby certifies that at the election

held in the[1] Village of Archbold
(Name of Subdivision)

on the 3rd (Day) day of May (Month), 2022 (Year), the vote cast on the following issue was as follows:

Shall the Ordinance providing for a 0.3% levy increase on income for Police, Fire and EMS services be passed?
(Tax levy, bond issue, miscellaneous question, etc.- describe fully)

Votes for the income tax (For, yes, etc.-as on ballot)	508 (Number)
Votes against the income tax (No, against, etc.-as on ballot)	354 (Number)
Total vote cast on issue:	862 (Number)

IN WITNESS WHEREOF, we have hereunto subscribed our names officially at

Wauseon (City or Village), Ohio, this 27 (Day) day of May (Month), 2022 (Year).

Fawn L. Hartman
(Chair)

John Z. Weber

[illegible signature]

Board of Elections

Fulton County, Ohio.

Attest:

April G. Frymau
Director

[1] Appropriate subdivision. A copy must be sent to the Ohio Department of Taxation, Tax Equalization Division (tax levy or bond issue); Ohio Department of Taxation, Tax Analysis and Local Government Division (income tax); county auditor (levy or bond issue); and Secretary of State. To be submitted only by the most populous county board of election if multi-county issue.