

RECORD OF ORDINANCES

Ordinance No. 2010-07 Passed 20

AN ORDINANCE AMENDING THE PROVISIONS OF THE CITY INCOME TAX ORDINANCE TO PROVIDE FOR AN INCREASE IN THE INCOME TAX IN THE AMOUNT OF ONE-FOURTH OF ONE PERCENT (.25%) EFFECTIVE JANUARY 1, 2011 AND CONTINUING FOR A PERIOD OF TWENTY-FIVE YEARS UNTIL DECEMBER 31, 2035 FOR THE PURPOSE OF PROVIDING FUNDS FOR CONSTRUCTION OF A NEW FIRE STATION, RELATED ON-SITE AND OFF-SITE INFRASTRUCTURE IMPROVEMENTS FOR THE NEW FIRE STATION AND OTHER FIRE CAPITAL IMPROVEMENTS OF THE CITY OF BROOKVILLE, OHIO, AND DECLARING IT AN EMERGENCY.

WHEREAS, the Council of the City of Brookville has determined that it is necessary to provide funds for construction of a new fire station, related on-site and off-site infrastructure improvements for the new fire station and other fire capital improvements in the City of Brookville, Ohio; and

WHEREAS, the City of Brookville has an existing income tax in the amount of 1.75%; and

WHEREAS, the Council of the City of Brookville desires to increase said income tax from the rate of 1.75% per annum to the rate of 2.00% per annum for a period of twenty-five (25) years commencing January 1, 2011 to provide funds for construction of a new fire station, related on-site and off-site infrastructure improvements for the new fire station and other fire capital improvements.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BROOKVILLE, OHIO, THAT:

SECTION I: The Council hereby amends the Income Tax Ordinance Chapter 193 of the Code of Ordinances to amend the following provisions of the income tax code:

193.01 PURPOSE.

(a) The purpose of the permanent annual income tax of 1.75% is to provide funds for the purposes of general municipal operations, maintenance, new equipment, and extension and enlargement of municipal services and facilities of this Municipality and there shall be levied a tax on salaries, wages, commissions, other compensation, and net profits as provided in Section 193.03(a).

(b) The purpose of the additional annual income tax in the amount of .25% for a period of twenty-five (25) years is to provide funds for construction of a new fire station, related on-site and off-site infrastructure improvements for the new fire station and other fire capital improvements and there shall be levied a tax on salaries, wages, commissions, other compensation, and net profits as provided in Section 193.03(f).

193.03 IMPOSITION OF TAX.

(f) Subject to the provisions of Section 193.15, an additional annual tax in the amount of one-fourth of one percent (.25%) per annum shall be imposed for a period of twenty-five (25) years commencing on January 1, 2011 and continuing until December 31, 2035 on taxable income as defined in Section 193.03(a)-(e).

193.04 EFFECTIVE PERIOD.

(a) The permanent income tax imposed by 193.03(a) shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation received and shall be levied with respect to the net profits of businesses, professions or other activities earned and accrued or received after April 1, 1971.

(b) The additional income tax imposed by Section 193.03(f) shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation received and shall be levied with respect to the net profits of businesses, professions or other activities earned and accrued or received on or after January 1, 2011 and on or before December 31, 2035.

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193.05 RETURN AND PAYMENT OF TAX.

(b)(1) The return shall be filed with the Superintendent on a form or forms furnished by or obtainable upon request from the Superintendent setting forth:

(1) The aggregate amounts of salaries, wages, commissions and other compensation received by him or her and gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax.

In lieu of the above, a taxpayer could submit an affidavit from the tax office of the city or cities in which he or she worked, stating that he or she had met his or her tax obligation. This alternative would only be open to those taxpayers who have income derived from salaries, wages, or commissions from which the local tax has been fully withheld at no less than 1.75%, or for returns filed for the tax year commencing on January 1, 2011, and for each year thereafter until December 31, 2035, the withholding is no less than 2.00%.

193.06 COLLECTION AT SOURCE.

(f) Each employer shall deduct the additional income tax of .25% per annum at the time of the payment of any salary, wage, commission or other compensation on or after January 1, 2011 until December 31, 2035 of the qualifying salaries, wages, commissions or other compensation due by the said employer to his or her employees who are subject to the provisions of this chapter, and the deduction shall be made in accordance with and subject to the provisions of 193.06(a)-(e).

193.14 ALLOCATION OF FUNDS.

(a) All funds collected and received from the income tax of 1.75% imposed under Section 193.03(a) shall be deposited in the General Fund of the City of Brookville, and said funds shall be disbursed in the following manner:

(1) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and the cost of administering and enforcing the provisions hereof shall first be paid.

(2) Net available income tax receipts received annually after applying the provisions of division (a) of this chapter, may be used to defray operating, capital and all other expenses of the City of Brookville.

(b) All funds collected and received from the income tax of .25% imposed under Section 193.03(f) shall be deposited in the Fire Capital Improvement Fund of the City of Brookville, and said funds shall be disbursed for the construction of a new fire station, related on-site and off-site infrastructure improvements for the fire station and other fire capital improvements.

193.17 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective, insofar as the levy of taxes is concerned, indefinitely, with respect to the levy of the 1.75 percent income tax imposed in Section 193.03(a), and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all said taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Sections 193.11, 193.12 and 193.99.

(b) The levy of .25 percent income tax imposed in Section 193.03(f) shall remain in effect for a period of twenty-five years from January 1, 2011 to December 31, 2035, and insofar as the collection of taxes levied under Section 193.03(f) and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all such taxes levied under Section 193.03(f) are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in 193.11, 193.12 and 193.99.

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(c) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 193.05 and 193.06 as though the same were continuing

SECTION II: The tax levy on income of .25%, and the provisions of this Ordinance administering the tax levy on income of .25%, shall be effective from and after the 1st day of January 2011, and shall continue until the 31st day of December 2035 if a majority of the electors voting on the additional tax of .25% vote in favor of the additional tax of .25% in the General Election of November 2, 2010.

SECTION III: The Clerk of Council be and is hereby directed to certify a copy of this Ordinance to the Board of Elections for Montgomery County, Ohio and notify said Board of Elections to cause notice of election on the questions of levying said tax to be given as required by law.

SECTION IV: This Ordinance is hereby declared to be an emergency measure for the immediate preservation of the public peace, health, safety and welfare of the citizens of the City of Brookville, Ohio and to permit the Clerk of this Council to timely submit this Ordinance to the Montgomery County Board of Elections to place this issue on the ballot for the November 2, 2010 election. Therefore, this Ordinance shall take effect and be in force from and after its passage as provided in the Charter of the City of Brookville, Ohio.

PASSED this 20th day of July 2010.

Sonja M. Keaton
Sonja M. Keaton, Clerk

David E. Seagraves, Mayor

CERTIFICATE

The undersigned, Clerk of the City of Brookville, Ohio, does hereby certify that the foregoing is a true and correct copy of Ordinance No. 2010-07, passed by the Council of the City of Brookville, Ohio, on the 20th day of July 2010.

Sonja M. Keaton
Sonja M. Keaton, Clerk

CERTIFICATE OF POSTING

The undersigned, Clerk of the City of Brookville, Ohio, hereby certifies that the foregoing Ordinance No. 2010-07 was posted at the City Building, US Post Office and the Brookville Branch of the Montgomery County Public Library, Brookville, Ohio, on the 21st day of July 2010 to the 21st day of August 2010, both days inclusive.

Sonja M. Keaton
Sonja M. Keaton, Clerk