

TEMPORARY ORDINANCE NO. 23-11

PERMANENT ORDINANCE NO. 23-11

AN ORDINANCE TO AMEND SECTIONS 181.04, 181.05 AND 181.15 OF THE CODIFIED ORDINANCES OF THE CITY TO PROVIDE FOR THE LEVY OF AN ONE AND ONE-HALF TENTH OF ONE PERCENT TAX ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX FOR THE PERIOD JANUARY 1, 2013 THROUGH DECEMBER 31, 2017 FOR PARKS AND RECREATION, AS MORE FULLY SET FORTH HEREIN, AND DECLARING AN EMERGENCY

BE IT ORDAINED by the Council of the City of Lancaster, Fairfield County, Ohio, that:

SECTION 1. Effective January 1, 2013 Sections 181.04, 181.05 and 181.15 of the Codified Ordinances of the City are amended to read as follows:

181.04. IMPOSITION OF TAX FOR PARKS AND RECREATION.

To provide funds for the purpose of operating, maintaining, repairing and providing capital facilities for municipal park and recreational activities and facilities, there should be and is hereby levied an annual tax, in addition to the tax levied by Section 181.03, and any other section imposing a tax on earnings and income, for the period January 1, 2013 through December 31, 2017 upon those classes of earnings and income set forth in Section 181.03 at the rate of one and one-half tenth of one percent (0.15%).

181.05. EFFECTIVE PERIOD.

The tax imposed by this chapter, as amended, 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 or other activities. The tax imposed by Sections 181.03 and 181.041 shall remain in effect until repealed. The tax imposed by Section 181.04 shall remain in effect through December 31, 2017.

181.15. ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be deposited in the Income Tax Receipts Funds and shall be used, disbursed and transferred as follows:

- (a) For the period January 1, 2013 through December 31, 2017, such part of those funds as shall bear the same ratio as one and one-half tenth of one percent (0.15%) bears to the total rate of tax imposed by this chapter, as amended, shall be used for the purpose stated in Section 181.04.
- (b) For the period beginning July 1, 2005, and continuing thereafter, such part of those funds as shall bear the same ratio to the total tax collected as one and one-half tenth of one percent (.15%) bears to the total rate of tax imposed by this chapter shall be used for the purposes stated in Section 181.043.
- (c) For the period beginning July 1, 2005, and continuing thereafter, such part of those funds as shall bear the same ratio as four and one-

half tenths of one percent (.45%) bears to the total rate of tax imposed by this chapter shall be used for the purpose stated in Section 181.041.

- (d) For the period beginning January 1, 2005, and continuing thereafter, , the balance of the funds for the following purposes and in the respective percentages:

General Fund	96%
Parks Bond Retirement Fund	1%
Cemetery Fund	1%
Capital Improvement Fund	2%

SECTION 2. Effective January 1, 2013 existing Sections 181.04, 181.05 and 181.15 of the Codified Ordinances of the City are repealed, provided, however, that no provision of this ordinance, including such repeal 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 tax in effect through December 31, 2012.

SECTION 3. 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 4. This ordinance 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 the levy of one and one-half tenth of one percent tax provided for herein should be effective as of January 1, 2013 in order to provide revenue for the purpose for which such tax is being levied; wherefore, this ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: 3/26/2012 after 3rd reading. Vote: Yeas 7 Nays 0

Approved: 3/26/2012

Attest: Jeresa Lee Sandy

Kenya D. Cook
President of Council

Don H. Huth
Mayor

The foregoing is a true and correct copy of Ordinance 23-2011 as adopted by the Council of the City of Lancaster, Ohio at its meeting on March 26, 2012

Offered by: Rudolph J. Jones

Second by: Tommy

Requested by Finance Committee