

TEMPORARY RESOLUTION NO. 172-11

PERMANENT RESOLUTION NO. 169-11

**A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE ENACTMENT OF AN ORDINANCE TO AMEND THE CODIFIED ORDINANCES OF THE CITY TO PROVIDE FOR THE LEVY OF AN ONE AND ONE-HALF TENTH OF ONE PERCENT TAX FOR THE PERIOD JANUARY 1, 2013 THROUGH DECEMBER 31, 2017 ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX FOR PARKS AND RECREATION AS MORE FULLY SET FORTH HEREIN, AND DECLARING AN EMERGENCY**

**BE IT RESOLVED** by the Council of the City of Lancaster, Ohio, that:

**SECTION 1.** This Council hereby authorizes and directs the submission to the electors of the City of Lancaster, Ohio, at the election to be held at the usual places of voting in said City on Tuesday, March 6, 2012, between the hours of 6:30 a.m. and 7:30 p.m. of that day, of the question of approving the enactment of an ordinance to amend the Codified Ordinances of the City to provide for the levy of an one and one-half tenth of one percent (0.15%) tax for the period January 1, 2013 through December 31, 2017 on earnings and income subject to the municipal income tax for the purpose of operating, maintaining, repairing and providing capital facilities for municipal park and recreational activities and facilities, 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 shall be as follows:

TEMPORARY ORDINANCE NO. 23-11

PERMANENT ORDINANCE NO. \_\_\_\_\_

*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.*

SECTION 3. The form of the ballot to be used at the election on the question shall be as follows:

"Shall the Ordinance (No. 23-11) providing for the continuation of a one and one-half tenths of one percent (.15%) levy on income for the period January 1, 2013 through December 31, 2017 for the PURPOSE OF OPERATING, MAINTAINING, REPAIRING AND PROVIDING CAPITAL FACILITIES FOR MUNICIPAL PARK AND RECREATIONAL ACTIVITIES AND FACILITIES BE PASSED?

	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

SECTION 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this resolution were taken 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 5. This resolution 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 this resolution must be filed with the Board of Elections of Fairfield County at least 75 days before the day of the election provided for in Section 1 hereof; wherefore, this resolution shall take effect and be in force immediately upon its adoption and approval by the Mayor.

Passed: 11/28/2011 after 2<sup>nd</sup> reading. Vote: Yeas 9 Nays 0

Approved: 11/28/2011

Kenneth D. Oak  
President of Council

Attest: Teresa Lee Sandy

[Signature]  
Mayor

The foregoing is a true and correct copy of Resolution \_\_\_-2011 as adopted by the Council of the City of Lancaster, Ohio at its meeting on \_\_\_\_\_, 2011.

Offered by: [Signature]

Second by: [Signature]  
Requested by Finance Committee

I, Teresa Lee Sandy, Clerk of Council do hereby certify that on \_\_\_\_\_, 2011 and \_\_\_\_\_, 2011 the Lancaster Eagle Gazette published the summary of this resolution in accordance with Ohio Revised Code 731.24.

\_\_\_\_\_  
Clerk of Council