

TEMPORARY ORDINANCE NO. 47-23

PERMANENT ORDINANCE NO. 45-23

AN ORDINANCE TO AMEND LANCASTER CODIFIED ORDINANCE PART ONE – ADMINISTRATIVE CODE, TITLE NINE – TAXATION, CHAPTER 183 – MUNICIPAL INCOME TAX EFFECTIVE JANUARY 1, 2018, SECTION 183.013 – ALLOCATION OF FUNDS OF THE CODIFIED ORDINANCES OF THE CITY OF LANCASTER, AND TO DECLARE AN EMERGENCY

WHEREAS, City Council has determined the need to allocate a greater percentage of the General Fund allocation to the City Capital Improvement Fund;

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. That Part One – Administrative Code, Title Nine - Taxation, Chapter 183 – Municipal Income Tax Effective January 1, 2018, Section 183.013 – Allocation of Funds, is hereby amended as set forth herein:

183.013 ALLOCATION OF FUNDS.

(A) To provide funds for the purposes of operating, maintaining, repairing, and providing capital facilities for municipal park and recreational activities and facilities, there shall be and is hereby levied an annual tax, in addition to the tax levied by Section 183.012, and any other section imposing a tax on earnings and income, for the period January 1, 2018 through December 31, 2022 upon those classes of earnings and income set forth in Section 183.012 at the rate of fifteen hundredths of one percent (0.15%). To provide funds for the purposes of operating, maintaining, repairing, and providing capital facilities for municipal park and recreational activities and facilities and paying principal and interest on bonds and notes issued for such purposes on and after January 1, 2023, there shall be and is hereby levied an annual tax, in addition to the tax levied by Section 183.012, and any other section imposing a tax on earnings and income, a continuing tax upon those classes of earnings and income set forth in Section 183.012 at the rate of twenty-five hundredths of one percent (0.25%).

(B) Of the remaining total imposed tax at the rate of two and five hundredths percent (2.05%), nine tenths of one percent (0.9%) is to provide funds for the purpose of operating, maintaining, repairing and providing capital facilities for the Fire and Police Departments of the City.

(C) Of the remaining total imposed tax at the rate of one and fifteen hundredths percent (1.15%), fifteen hundredths of one percent (0.15%) is, effective July 1, 2005, to provide funds for the purpose of providing fire services within the City and acquiring equipment for such services and paying principal and interest on securities issued and public obligations incurred to finance such equipment.

(D) Of the remaining total imposed tax at the rate of one percent (1.0%) for the period beginning January 1, 2024, and continuing thereafter, such tax shall be used for the following purposes and in the respective percentages:

- General Fund 0.88~~93~~%
- Parks Improvement Fund 0.01%
- Cemetery Fund 0.01%
- City Capital Improvement Fund 0.10~~5~~%

SECTION 2. That City Council hereby finds that this Ordinance was deliberated upon and passed in an open meeting in compliance with Section 121.22 of the Ohio Revised Code.

SECTION 3. 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 purposes of clarification and administration of the General Fund, wherefore this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: 12/11/23 after 2nd reading, Vote: Yeas 9 Nays 0

Approved: 12/11/23

Clerk: Teresa Lee Sandy

David C. Weir
President of Council

Offered by: Don D. ...

David Schuyler
Mayor

Second by: Kurt M. ...

Requested by Finance Committee

I, Teresa Lee Sandy, Clerk of Council do hereby certify that on _____, 20__ in the Lancaster Eagle Gazette published the summary of this ordinance in accordance with Ohio Revised Code 731.24.

Clerk of Council