

TEMPORARY ORDINANCE NO. 2-13

PERMANENT ORDINANCE NO. _____

AN ORDINANCE TO ENACT SECTION 181.042 AND TO AMEND SECTIONS 181.05 AND 181.15 OF THE CODIFIED ORDINANCES OF THE CITY TO PROVIDE FOR THE LEVY OF A TWO AND ONE HALF TENTH OF ONE PERCENT TAX ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX FOR THE PERIOD JANUARY 1, 2014 THROUGH DECEMBER 31, 2023 FOR THE GENERAL CONSTRUCTION, RECONSTRUCTION, RESURFACING AND REPAIR OF STREETS, ROADS AND BRIDGES IN THE CITY 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, 2014, Section 181.042 of the Codified Ordinances of the City is hereby enacted to read as follows:

181.042 IMPOSITION OF TAX FOR THE GENERAL CONSTRUCTION, RECONSTRUCTION, RESURFACING AND REPAIR OF STREETS, ROADS AND BRIDGES.

To provide funds for the purpose of the general construction, reconstruction, resurfacing and repair of streets, roads and bridges in the City of Lancaster, Ohio, 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, 2014 through December 31, 2023 upon those classes of earnings and income set forth in Section 181.03 at the rate of two and one-half tenth of one percent (0.25%).

SECTION 2. Effective January 1, 2014 Sections 181.05 and 181.15 of the Codified Ordinances of the City are amended to read as follows:

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 The tax imposed by Sections 181.03 and 181.041 shall remain in effect until repealed.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. The tax imposed by Section 181.042 shall remain in effect through December 31, 2023.

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, 2014 through December 31, 2023, such part of those funds as shall bear the same ratio as two and one-half tenths of one percent (0.25%) bears to the total rate of tax imposed by this chapter, as amended, shall be used for the purpose stated in Section 181.042.
- (b) 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 tenths 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.
- (c) 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 tenths 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.
- (d) 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.
- (e) For the period beginning January 1, 2005, and continuing thereafter, the balance of those funds shall be used 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 3. Effective January 1, 2014 existing Sections 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, 2013.

SECTION 4. This Council finds and determines that all formal actions of this Council concerning and relating to the passage of this ordinance, and that all deliberations of this Council and of any committees that resulted in those formal actions, were taken 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 City and for the further reason that the levy of two and one-half tenths of one percent tax provided for herein should be effective as of January 1, 2014 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: _____ after _____ reading. Vote: Yeas _____ Nays _____

Approved: _____

President of Council

Attest: _____

Mayor

The foregoing is a true and correct copy of Resolution ____-2013 as adopted by the Council of the City of Lancaster, Ohio at its meeting on _____, 2013.

Offered by: _____

Second by: _____

Requested by: _____

I, Teresa Lee Sandy, Clerk of Council do hereby certify that on _____, 2013 and _____, 2013 the Lancaster Eagle Gazette published the summary of this resolution in accordance with Ohio Revised Code 731.24.

Clerk of Council