

IN THE CITY OF MAYFIELD HEIGHTS

ORDINANCE NO. 2018-25

INTRODUCED BY: MAYOR ANTHONY DICICCO
AND ALL MEMBERS OF COUNCIL

AN ORDINANCE AMENDING CHAPTER 794 OF THE CODIFIED ORDINANCES OF THE CITY OF MAYFIELD HEIGHTS TITLED "EARNED INCOME TAX REGULATIONS EFFECTIVE BEGINNING JANUARY 1, 2016" BY INCREASING THE RATE OF MUNICIPAL INCOME TAX SET IN SECTION 794.01 THEREOF FROM ONE PERCENT (1%) PER YEAR TO ONE AND ONE HALF PERCENT (1 1/2%) PER YEAR, PROVIDING FOR SUBMISSION OF THE AMENDMENT TO THE ELECTORS OF THE CITY

WHEREAS, it is Council's determination, upon recommendation by the Mayor, to update Chapter 794 of the Codified Ordinances of the City to provide additional revenue.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MAYFIELD HEIGHTS, CUYAHOGA COUNTY, STATE OF OHIO, THAT:

SECTION 1. It has been determined by the Council of the City of Mayfield Heights that it is necessary that the Income Tax be increased from one percent to one and one-half percent, and by reason thereof, in accordance with Section 718.01 of the Ohio Revised Code, said issue shall be placed on the ballot at the election on November 6, 2018.

SECTION 2. Chapter 794 of the Codified Ordinances is hereby amended by amending the first sentence of Section 794.01(b) to read as follows: (new material appears like THIS: deleted material appears like this):

794.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(a) To provide funds for the purposes of general Municipal operations, maintenance, new equipment, extension and enlargement of Municipal services and facilities, and capital improvements, the City hereby levies an annual Municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(b) The annual tax is levied at a rate of one AND ONE-HALF percent (1 1/2%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 794.03, and other sections as they may apply.

(c) The tax on income and the withholding tax established by this chapter are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio R.C. Chapter 718. This chapter is effective for tax years beginning on or after January 1, 2016. Municipal taxable years beginning on or before December 31, 2015 are subject to the provisions of Chapter 793 and amendments thereto, and rules and regulations and amendments thereto, as they existed prior to January 1, 2016.

The balance of Section 794.01 shall remain in full force and effect without further modification at this time.

SECTION 3. As required by Section 718.01 of the Ohio Revised Code, the amendment specified in Section 2 of this Ordinance shall take effect only if approved by the affirmative vote of the electors of the City of Mayfield Heights who vote on the question at the election on November 6, 2018.

SECTION 4. The form of ballot to be given at the election on the question of this municipal income tax increase shall be substantially as follows:

A MAJORITY AFFRIMATIVE VOTE IS NECESSARY FOR PASSAGE:

“SHALL ORDINANCE NO. 2018-25 PROVIDING FOR AN INCREASE OF ONE-HALF PERCENT (1/2%) FROM ONE PERCENT (1%) TO ONE AND ONE HALF PERCENT (1½%) TAX ON INCOME TO PROVIDE FUNDS FOR GENERAL MUNICIPAL OPERATIONS, MAINTENANCE, NEW EQUIPMENT, EXTENSION AND ENLARGEMENT OF MUNICIPAL SERVICES AND FACILITIES, AND CAPITAL IMPROVEMENTS, AND FOR SUCH OTHER PURPOSES AS ARE AUTHORIZED BY ORDINANCE, BE PASSED?”

:	:	:
:	FOR THE INCOME TAX INCREASE	:
:	:	:
:	AGAINST THE INCOME TAX INCREASE	:
:	:	:

SECTION 5. The Clerk of Council be and is hereby directed and authorized to give notice and advertise the proposed ballot issue and election in a newspaper of general circulation as required by law.

SECTION 6. The Clerk of Council is hereby authorized and directed to certify a copy of this Ordinance immediately after its effective date and prior to August 8, 2018 to the Board of Elections of Cuyahoga County, Ohio for the purpose of having the question set forth in Section 4, above, placed on the ballot in order to submit the proposed municipal income tax increase to the electors of the City of Mayfield Heights, Ohio, at the election to be held on November 6, 2018.

SECTION 7. The amendment to Section 794.01(b) shall be effective on and after January 1, 2019 but only upon passage by the electors as set forth in this Ordinance.

SECTION 8. No part of this Ordinance upon passage and approval shall be deemed to impair in any way or affect or release any obligation or liability to pay, declare or withhold taxes or file returns by virtue of Income Tax Provisions enacted or in effect prior to December 1, 2018, in the City of Mayfield Heights, Ohio.

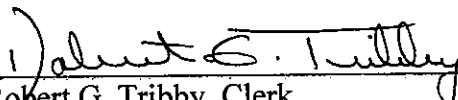
SECTION 9. Any and all provisions of Chapter 794 of the Codified Ordinances of the City inconsistent herewith are hereby repealed, and all other sections of Chapter 794 not inconsistent herewith shall remain in full force and effect.


SECTION 10. The Council finds and determines that all formal actions of this Council relating to the adoption of this Ordinance have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public, in compliance with all statutory requirements including the requirements of Section 121.22 of the Ohio Revised Code.

SECTION 11. This Ordinance shall be effective on August 8, 2018.


First Reading: June 25, 2018
 Second Reading: Suspended
 Third Reading: Suspended
 Passed: June 25, 2018

Attest:

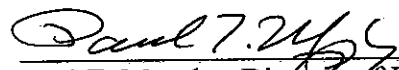

 Robert G. Tribby, Clerk


 Donna R. Finney, President of Council

Presented
 To Mayor: June 25, 2018
 Approved: June 25, 2018


 Anthony DiCicco, Mayor

Approved as to form:


 Paul T. Murphy, Director of Law