

RESOLUTION NO. 041-14

**A RESOLUTION BY THE CITY COUNCIL OF NAPOLEON,
OHIO OPPOSING THE PASSAGE OF HOUSE BILL 5 AND
SENATE BILL 282 EFFECTING THE CITY INCOME TAXES;
AND DECLARING AN EMERGENCY**

WHEREAS, Municipalities in Ohio exist primarily as a tool of self-governance to provide high quality services to the citizens which live in them and to the constituents who visit for work, entertainment, educational and economic development purposes; and,

WHEREAS, Municipalities agree that revenue-neutral uniformity on issues that will ease compliance burdens for businesses in and potentially locating to Ohio would be of great benefit to all of Ohio; and,

WHEREAS, HB 5 and Senate Bill 282 as introduced and the subsequent substitute draft offered by the Sponsors contains language that is detrimental to the financial stability of municipalities; will reduce revenue for all municipalities in Ohio; includes "unfunded mandates" which will limit the ability for municipalities to provide basic services to residents, businesses, and visitors; creates special tax breaks while raising taxes on other taxpayers; and, creates additional state level bureaucracy; and,

WHEREAS, the recent confiscation of Local Government Funds, elimination of the Estate Tax, and the elimination of promised reimbursement for the loss of revenues due to the repeal of the Tangible Personal Property and Public Utilities Taxes has resulted in an unsustainable loss of already depleted revenues for Ohio cities and villages to operate effectively; and,

WHEREAS, Municipalities have been responsive in the past to efforts to streamline the rules and regulations and create uniformity in the overwhelming majority of local tax codes creating a streamlined process for all taxpayers; and,

WHEREAS, municipalities across the state, in cooperation with the Ohio Municipal League, business interest representatives and select members of the Ohio General Assembly, have drafted a comprehensive legislative proposal that addresses all areas identified in HB5 and Senate Bill 282 seeking greater uniformity and predictability in the current municipal income tax system which represents solutions far more revenue-neutral to municipalities; and,

WHEREAS, Municipalities must fight to protect their single largest revenue source, which provides essential municipal services, promoting a positive quality of life that residents and businesses alike rely upon, and any forced reduction in this revenue will have a negative impact on residents and businesses, creating an environment detrimental to retaining and attracting business in Ohio; now therefore,

**BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON,
OHIO:**

Section 1. That, this Resolution urges state legislators to reject HB 5 and Senate Bill 282, and to adopt the provisions crafted by select members of Ohio's General Assembly who have worked extensively with business and municipal leaders to create solutions benefited to all Ohioans.

Section 2. That, the Ohio General Assembly should focus on restoring previous funding levels to the Ohio Business Gateway and focus on correcting its multitude of programming problems and customer service issues to make that tool less cumbersome, more useful and relevant to municipalities and businesses as a simple, generic, one-stop method of filing local business income tax returns in one location.

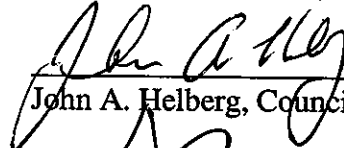
Section 3. That, members of the Ohio House and Senate should reject HB 5 and Senate Bill 282 and instead continue to engage in constructive dialogue with local officials to gain consensus on the correction of the perceived issues of potential revenue-neutral commonality and uniformity in those few remaining differences in municipal income tax provisions.

Section 4. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

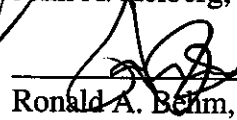
Section 5. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 6. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time for the further reason of the urgency of communicating to the Ohio General Assembly prior to any short-sighted or harmful action being taken by that legislative body; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

Passed: June 16, 2014

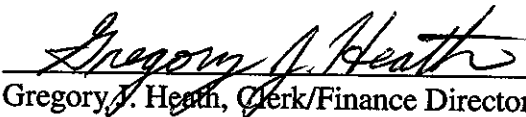

John A. Helberg, Council President

Approved: June 16, 2014


Ronald A. Behm, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:


Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Resolution No. 041 -14 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the 14th day of July ~~2014~~ & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.


Gregory J. Heath, Clerk/Finance Director