ORDINANCE NO. 064-17

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO JOIN A COALITION OF MUNICIPALITIES RETAINING SPECIAL COUNSEL FOR PURPOSES OF INITIATING LITIGATION TO CHALLENGE THE CONSTITUTIONALITY OF AMENDMENTS TO CHAPTER 718 OF THE OHIO REVISED CODE RELATING TO MUNICIPAL INCOME TAX; AND DECLARING AN EMERGENCY

WHEREAS, the City of Napoleon, Ohio recognizes, as a home rule power of local self-government, that municipal income tax administration and collection is vital to the health, safety and welfare of the municipality; and,

WHEREAS, the City of Napoleon, Ohio relies on the revenue from effective municipal income tax administration and collection to provide the services that maintain the health, safety and welfare of the municipality; and,

WHEREAS, the Ohio General Assembly has attempted to assert control over the administration and collection of municipal income taxes by claiming that a municipality has no authority to impose an income tax unless it adopts a code in strict compliance with Ohio Revised Code Chapter 718; and,

WHEREAS, the established law of Ohio is clear that any such preemption of municipal income tax codes by the State of Ohio violates the Ohio Constitution and home rule provisions that allow a municipal corporation the right to administer and enforce its own municipal income tax; and,

WHEREAS, more specifically, the State of Ohio has enacted HB 5 in 2014 comprehensively rewriting the entire municipal income tax law and HB 49 in 2017 authorizing centralized collection by the State of Ohio of municipalities' net profits taxes; and,

WHEREAS, the City of Napoleon, Ohio desires to assert its home rule authority to control the administration and collection of the municipal income tax, in order to provide for the health, safety and welfare of the municipality; Now Therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the City Manager is hereby authorized to join a coalition of municipalities being formed for the purpose of initiating litigation to challenge the constitutionality of amendments to Chapter 718 of the Ohio Revised Code contained in H.B. 5 and H.B. 49, and retain the law firm of Frost Brown Todd, LLC as special counsel for the coalition of municipalities.

- Section 2. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance 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 3.** That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.
- **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 this Ordinance is required to be in effect at the earliest possible time is the need for immediate judicial proceedings, given that the effective date of Am. Sub. HB 49 is January 1, 2018; 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: October 2, 2017	Joseph D. Bran	
Approved: October 2, 2017	Jason P. Maassel, Mayor	em.
VOTE ON PASSAGE Yea Nay _ Attest:	Abstain	
Stragory J. Heath Gregory J. Heath, Clerk/Finance Director		

Gregory J. Heath, Clerk/Finance Director

STATE OF OHIO COUNTY OF HENRY

Kimberly Imm, being first duly sworn, states that she is the Assistant Publisher of The Bryan Publishing Company, owner of The Northwest Signal, a daily newspaper, published and of general circulation in the county of Henry aforesaid, and that the annexed notice was published in one issue in said paper, on the 11th day of October 2017.

Limberly Lmm Kimberly Imm

Subscribed and sworn to before me this 17th dayf October, 2017

Beverly Griteman

Notary Public, State of Ohio My Commission Expires February 13, 2021

Printer's Fee: \$286.25 Notary Fee: \$1.50

LEGAL NOTICE

Summary of Ordinance No.(s) 060-17; 061-17; 062-17; 064-17; 065-17 and Resolution No.(s) 053-17; 063-17

(PURSUANT TO ARTICLE II, SECTION 2.15 OF THE CITY CHARTER, CHAPTER 121 OF THE CODE OF ORDINANCES AND COUNCIL RULE 8.2.41, AS WELL AS APPLICABLE PROVISIONS OF ORC CHAPTER 731)

NOTICE

A copy of the complete text of the above named Ordinance(s) and Resolution(s) are on file in the office of the City Finance Director and may be viewed or or obtained during business hours of 7:30 AM to 4:30 PM, Monday through Friday, at the office of the Finance Director, the location being 255 West Riverview Avenue, Napoleon, Ohio. A copy of all or part of the above named Ordinances and Resolutions, or any lam mentioned in this notice, may be obtained from the City Finance Director upon the payment of a reasonable fee therefore.

Ordinance 080-17
AN ORDINANCE APPROVING THE RENEWAL OF AGRICULTURAL DISTRICT(S) LOCATED IN THE CITY OF NAPOLEON, OHIO AS APPLIED FOR BY MICHAEL W. ADAMS, TRUSTEE; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon approved the renewal of sald Agricultural District as applied for by Michael W. Adams, Trustee.

Ordinance 061-17
AN ORDINANCE APPROVING THE RENEWAL OF AGRICULTURAL DISTRICT(S) LOCATED IN THE CITY OF NAPOLEON, OHIO AS APPLIED FOR BY KEITH FRUCHEY; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon approved the renewal of said Agricultural District as applied for by Keith Fruchey.

Ordinance 082-17
AN ORDINANCE APPROVING THE RENEWAL OF AGRICULTURAL DISTRICT(S) LOCATED IN THE CITY OF NAPOLEON, OHIO AS APPLIED FOR 8Y PAUL D. MARTIN, ET UX; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon approved the renewal o said Agricultural District as applied for by Paul D. Martin, et ux.

Ordinance 064-17
AN ORDINANCE AUTHORIZING THE CITY MANAGER TO JOIN A COALITION OF MUNICIPALITIES RETAINING SPECIAL COUNSEL FOR PURPOSES OF INITIATING LITIGATION TO CHALLENGE THE CONSTITUTIONALITY OF AMENDMENTS TO CHAPTER 718 OF THE OHIO REVISED CODE RELATING TO MUNICIPAL INCOME TAX; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon authorized joining municipalities in retaining special counsel to challenge the amendments to Chapter 718 of the ORC relating to Municipal Income Tax.

Ordinance 065-17
AN ORDINANCE SUPPLEMENTING THE ANNUAL APPROPRIATION MEASURE (SUPPLEMENT NO. 3) FOR THE YEAR 2017; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon approved the third quarter budget adjustments.

Resolution 053-17
A RESOLUTION AUTHORIZING THE TRANSFER OF CERTAIN PROPERTIES TO WIT: PARCEL NO. 41009555030. DOI PARCEL NO. 41009555030. BOTH OWNED BY THE CITY OF NAPOLEON, DHIO, TO THE COMMUNITY IMPROVEMENT CORPORATION (CIC) OF HENRY COUNTY, OHIO; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon authorized the transfer of two parcels from the City to the Community Improvement Corporation.

Corporation.

Resolution 063-17

A RESOLUTION AUTHORIZING THE EXPENDITURE OF FUNDS OVER TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00), AND ELIMINATING THE NECESSITY OF COMPETITIVE BIDDING, FOR THE PURCHASE OF HARDWARE REQUIRED TO COMPLETE THE MOBILE CAD INSTALLATION PREVIOUSLY APPROVED BY RESOLUTION NO. 049-17, UTILIZING THE FEDERAL COOPERATIVE PURCHASING PROGRAM, WHICH WAS NOT INCLUDED IN THE 2017 MASTER BID RESOLUTION; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon authorized the purchase of the hardware required to complete the mobile CAD installation at the City Police Department.

All of the above summarles are approved as to form and correctness by Billy D. Harmon, City Law Director