

## **ORDINANCE NO. 053-20**

### **AN ORDINANCE TO AMEND CHAPTER 194, SPECIFICALLY SECTION 194.081 "CREDIT FOR TAX PAID – CITY OF NAPOLEON," OF THE CODIFIED ORDINANCES OF THE CITY OF NAPOLEON REGARDING MUNICIPAL INCOME TAX, AMENDING ORDINANCE NO. 053-15, AND DECLARING AN EMERGENCY**

**WHEREAS**, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and,

**WHEREAS**, Council previously adopted Ordinance No. 053-15, adopting Chapter 194 of the Codified Ordinances of the City of Napoleon regarding municipal income tax; and,

**WHEREAS**, the Safety and Human Resources Committee met on January 27, 2020 and unanimously recommended that this Council decrease the current rate of credit that a taxpayer who has paid municipal income tax in another taxing municipality shall be allowed against income tax due to the City of Napoleon; and,

**WHEREAS**, Council now desires to amend Chapter 194, Section 194.081 of the Codified Ordinances of the City of Napoleon to reflect a decrease to the current rate of tax reciprocity to take effect beginning with the commencement of tax year 2021; **Now Therefore**,

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

Section 1. That, Chapter 194, Section 194.081 of the City of Napoleon Codified Ordinances shall hereby be amended to read as follows:

##### **"194.081 CREDIT FOR TAX PAID - CITY OF NAPOLEON.**

(A) If a resident of Napoleon is subject to and has paid a municipal income tax due to the operation of a business or the receipt of compensation in another taxing municipality, such taxpayer shall be allowed a ~~100%~~ 70% credit against the Napoleon tax due, but such credit shall not exceed the amount of Napoleon tax levied on such compensation or from the profits of a business.

(B) If a resident of Napoleon operates a business or businesses in another taxing municipality and the business or businesses incur a loss, the amount of the loss is deemed primarily subject to the taxing jurisdiction of the other taxing municipality and may not be used to reduce the taxpayer's Napoleon tax base."

Section 2. That, the aforementioned amendment to Chapter 194, Section 194.081 of the City of Napoleon Codified Ordinances is scheduled to take effect beginning with the commencement of tax year 2021.

Section 2. That, Chapter 193 of the Codified Ordinances of Napoleon, Ohio remains in full force and effect for all taxable years prior to 2016.

Section 3. 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 the City of Napoleon, Ohio.

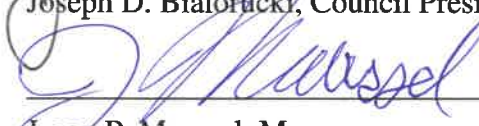
Section 4. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 5. That, this Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health or safety of the City and its inhabitants, such necessity arising from the City's need to effectively manage and control municipal income taxes, and therefore this Ordinance shall be effective upon passage. Further, the Emergency Clause is necessary to begin the process in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: November 16, 2020


  
Joseph D. Bialorucki, Council President

Approved: November 16, 2020


  
Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:

  
Roxanne Dietrich, Clerk of Council

*I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No. 053-20 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the 19th day of November, 2020; & 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.*

  
Roxanne Dietrich, Clerk of Council

STATE OF OHIO  
COUNTY OF HENRY

Sally Heaston, being first duly sworn, states that she is the General Manager 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 19th day of November, 2020.



Sally Heaston

Subscribed and sworn to before me this  
19th day of November, 2020



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

Printer's Fee: \$212.50

Notary Fee: \$3.00

Summary of Ordinance No.053-20 and Resolution No.(s)  
052-20, 070-20, 071-20

(PURSUANT TO ARTICLE II, SECTION 2.15 OF THE CITY CHARTER, CHAPTER 121 OF THE CODE OF ORDINANCES AND COUNCIL RULE 6.2.4.1, 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 obtained during business hours of 7:30 AM to 4:00 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 item mentioned in this notice, may be obtained from the City Finance Director upon the payment of a reasonable fee therefore.

Ordinance No. 053-20

AN ORDINANCE TO AMEND CHAPTER 194, SPECIFICALLY SECTION 194.081 "CREDIT FOR TAX PAID - CITY OF NAPOLEON," OF THE CODIFIED ORDINANCES OF THE CITY OF NAPOLEON REGARDING MUNICIPAL INCOME TAX, AMENDING ORDINANCE NO. 053-15, AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon amended Section 194.081 of the City Codified Ordinances regarding Municipal Income tax, also amending Ordinance No. 053-15.

Resolution No. 052-20

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AN ANNEXATION AGREEMENT WITH WILLIAM R. MEYERS FOR THE ANNEXATION OF 3.038 ACRES OF LAND MORE OR LESS

In this legislation, the City of Napoleon authorized the City Manager to enter into an annexation agreement with William R. Meyers.

Resolution No. 070-20

A RESOLUTION URGING GOVERNOR DEWINE AND THE OHIO LEGISLATURE TO EXTEND THE DEADLINE FOR OPERATING PUBLIC MEETINGS ELECTRONICALLY; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon urged Governor DeWine to extend the deadline for operating public meetings electronically.

Resolution No. 071-20

A RESOLUTION STRONGLY OPPOSING OHIO SENATE BILL 352 AND THE STATE OF OHIO HOUSE BILL 754, REGARDING MUNICIPALITY INCOME TAX WITHHOLDING PRACTICES DURING THE STATE OF EMERGENCY RELATED TO THE COVID-19 PANDEMIC; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon strongly opposed Ohio Senate Bill 352 and House Bill 754, regarding City municipal income tax withholding during the State of Emergency.

The above summaries are approved as to form and correctness by Billy D. Harmon, City Law Director