

ORDINANCE NO. 019-22

AN ORDINANCE AMENDING A CERTAIN SECTION OF CHAPTER 194 OF THE CODE OF CODIFIED ORDINANCES OF THE CITY OF NAPOLEON, OHIO, SPECIFICALLY SECTION 194.081(A) "CREDIT FOR TAX PAID – CITY OF NAPOLEON," REGARDING MUNICIPAL INCOME TAX, ALSO AMENDING ORDINANCE NO.(S) 053-15 AND 053-20, 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.(s) 053-15, adopting Chapter 194 of the Code of Codified Ordinances of the City of Napoleon, Napoleon regarding municipal income tax, and 053-20, amending Chapter 194 Section 194.081 of the Code of Codified Ordinances of the City of Napoleon, Ohio; and,

WHEREAS, this Council authorized the Finance Director to enter into an agreement with the Regional Income Tax Agency (RITA) for the purpose of administration and collection of municipal income tax in the City of Napoleon, unanimously adopting Resolution No. 060-21 on January 3, 2022; and,

WHEREAS, the Regional Income Tax Agency, having reviewed the City of Napoleon's Tax Code, Chapter 194 of the Code of Codified Ordinances for the City of Napoleon, is suggesting Section 194.081(A) be amended merely for clarification purposes; and,

WHEREAS, Council now desires to amend Chapter 194, Section 194.081(A) of the Code of Codified Ordinances of the City of Napoleon as follows to achieve the suggested clarification; **Now Therefore**,

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

Section 1. That, Chapter 194, Section 194.081 of the Code of Codified Ordinances for the City of Napoleon shall hereby be amended and enacted 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 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. Every individual taxpayer domiciled in the municipality who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance, may claim a nonrefundable credit against the tax imposed by this chapter/ordinance upon satisfactory evidence that tax has been paid to another municipality. The credit shall not exceed seventy percent (70%) of the amount obtained by multiplying the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other

municipality by the lower of the tax rate in such other municipality or the tax rate imposed under this chapter/ordinance.

(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(A) of the Code of Codified Ordinances of the City of Napoleon is scheduled to take effect beginning with the commencement of tax year 2021.

Section 3. That, Chapter 193 of the Code of Codified Ordinances of the City of Napoleon remains in full force and effect for all taxable years prior to 2016.

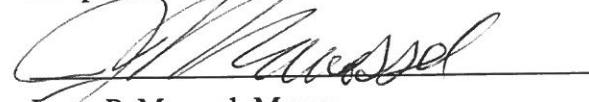
Section 4. That, this Ordinance No. 019-22 hereby amends Ordinance No.(s) 053-15 and 053-20 so as to incorporate and adopt all identified changes noted herein. The remaining, unchanged portions of Ordinance No.(s) 053-15 and 053-20 remain in full force and effect as they existed prior to the changes.

Section 5. 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 Code of Codified Ordinances of the City of Napoleon, Ohio.

Section 6. 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 7. 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: April 4, 2022 
Joseph D. Bialosucki, Council President Pro-tem

Approved: April 4, 2022 
Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

Roxanne Dietrich
Roxanne Dietrich, Clerk of Council

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No. 019-22 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, 2022; & 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

Certification

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, Ohio, do hereby certify that this document is a true and correct copy of Ordinance No. 019-22 passed by City Council on April 4, 2022.

Roxanne Dietrich
Roxanne Dietrich ~ Clerk

April 4, 2022
Date