

# Village of Bolivar, Ohio

Ordinance Number: 0-31-2023

**TITLE: AN ORDINANCE TO REPEAL AND REPLACE THE VILLAGE OF BOLIVAR'S MUNICIPAL INCOME TAX ORDINANCE; AND DECLARING AN EMERGENCY**

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, 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, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipalities power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and

WHEREAS, the State of Ohio recently adopted H.B 33, the Operating Appropriations for Fiscal Years 2024-2025, which made several changes to the Ohio Revised Code municipal taxation portions; and

WHEREAS, upon a detailed review of H. B. 33 and the Codified Ordinances of the Village of Bolivar, the attached Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2024 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BOLIVAR, COUNTY OF TUSCARAWAS, STATE OF OHIO, A MAJORITY OF ITS MEMBERS ELECTED THERETO CONCURRING, THAT:

SECTION 1. That the current Village Ordinance regarding municipal income taxes, Ordinance 27-2015, is hereby repealed and replaced with the ordinance attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2. That this Ordinance shall take effect and be in force from and after January 1, 2024.

SECTION 3. All provisions of ordinances and resolutions in conflict with the provisions and terms of this Ordinance and exhibits attached hereto, if any, shall be and are hereby repealed.

SECTION 4. That it is found and determined that all formal actions of this Council concerning and related to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any its committees that resulted in such formal action were in meeting open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5. This Ordinance is hereby declared to be an emergency measure in accordance with R.C. 731.30 for the immediate preservation of the public peace, health, safety, and general welfare for the reason that it is essential to timely enact amendments to the Village of Bolivar Tax Ordinance; and, this Resolution shall be in full force and effective immediately upon its passage.

PASSED AND ADOPTED by the Legislative Authority of the Village of Bolivar, Ohio, on this 7<sup>th</sup> day of December, 2023.

ATTEST:

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Tedd Finlayson, Mayor

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Patty Smith, Interim Fiscal Officer

Approved as to Legal Form by:

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Stephan P. Babik, Village Solicitor