

ORDINANCE NO: O-14-045

TO AMEND ORDINANCE O-04-065, IN ORDER TO DECREASE THE CREDIT RECEIVED FOR OTHER MUNICIPALITIES FROM FIFTY PERCENT (50%) OF THE TAX ASSESSED TO THIRTY EIGHT PERCENT (38%) OF THE TAX ASSESSED; AND, TO DECLARE AN EMERGENCY.

WHEREAS, the daily operations of the Mayor's department and the public peace, health and safety require the immediate adoption of this Ordinance;

WHEREAS, Council of the Village of North Kingsville has determined that the electors have failed to pass an increase in Village income taxes for the second time at the last election;

WHEREAS, Council for the Village of North Kingsville needs to provide other methods of providing revenues to the Village for the future administration of the Village of North Kingsville.

NOW, THEREFORE, BE IT ORDAINED, by Council for the Village of North Kingsville as follows:

Section One. Ordinance No. O-04-065, which reads as follows:

"880.08 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

A. Every individual taxpayer who resides in the Village of North Kingsville but who receives net profits, income, salaries, qualifying wages, commissions or other personal service compensation for work done or services performed or rendered outside of the Village of North Kingsville, if it is made to appear that he or she has paid municipal income tax on such net profits, income salaries, qualifying wages, commissions or other compensation to another municipality, shall be allowed a credit against the tax imposed by this chapter on the amount so paid by him or her or in his or her behalf to such other municipality. The allowable credit shall be fifty percent (50%) of the tax assessed by this chapter on such net profits, income, salaries, qualifying wages, commissions or compensation earned in such other municipality where such tax is paid.

B. No credit will be given to taxpayers for school district taxes."

is hereby amended to read as follows:

"880.08 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

A. Every individual taxpayer who resides in the Village of North Kingsville but who receives net profits, income, salaries, qualifying wages, commissions or other personal service compensation for work done or services performed or rendered outside of the Village of North Kingsville, if it is made to appear that he or she has paid municipal income tax on such net profits, income salaries, qualifying wages, commissions or other compensation to another municipality, shall be allowed a credit against the tax imposed by this chapter on the amount so paid by him or her or in his or her behalf to such other municipality. The allowable credit shall be thirty eight percent (38%) of the tax assessed by this chapter on such net profits, income, salaries, qualifying wages, commissions or compensation earned in such other municipality

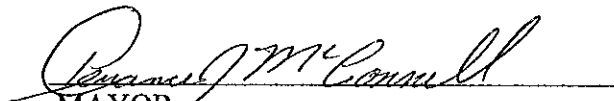
where such tax is paid.

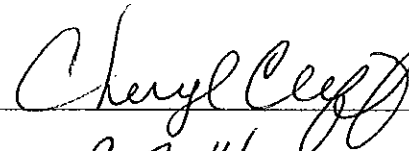
B. No credit will be given to taxpayers for school district taxes.”

Section Two. Ordinance No. O-04-065 having been amended in substance, is hereby repealed.

Section Three. It is hereby found and determined that all meetings and deliberations of the Council for the Village of North Kingsville related to this Ordinance were conducted in compliance with Ohio Revised Code Section 121.22.

Section Four. This Ordinance was passed at its first reading. For the reasons stated in the preamble and in order to provide for the orderly and efficient administration of the Village of North Kingsville, this Ordinance is declared to be an emergency measure and shall take effect immediately.


MAYOR

ATTEST: 

PASSED: 9-2-14

POSTED: 9-4-14

APPROVED AS TO FORM: 
VILLAGE SOLICITOR