

SPONSOR Biggs / Foster

ORDINANCE NO. 34-20

AN ORDINANCE AUTHORIZING AN INCOME TAX AT THE RATE OF 1.5% FOR THE PURPOSES OF STREET AND SIDEWALK REPAIRS AND/OR REPLACEMENT, AND FOR MAINTENANCE OR CONSTRUCTION OF OTHER CITY INFRASTRUCTURE, THE DEMOLITION OF UNSAFE BUILDINGS, AND GENERAL OPERATIONS AND SERVICES OF THE CITY INCLUDING THE POLICE DEPARTMENT FOR A PERIOD OF FIVE YEARS COMMENCING JANUARY 1, 2021 AND DECLARING AN EMERGENCY.

WHEREAS, the City of Jackson, pursuant to the Ohio Constitution and the laws of Ohio, has the authority to establish an annual income tax and does so as set forth herein, subject to approval of the electors of the City as required; and

WHEREAS, the legislative authority of the City does hereby levy on the annual income of every person residing in or earning or receiving income in the City of Jackson, Ohio; and

WHEREAS, the income tax is being levied in accordance with the limitations specified in Chapter 718 of the Ohio Revised Code, incorporated herein; and

WHEREAS, the legislative authority of the City of Jackson finds it necessary to establish an income tax at the rate of 1.5%; and

WHEREAS, there shall be a credit for taxes paid to another municipality that shall not exceed 100% 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 rate of 1%; and

WHEREAS, the income tax is enacted for the purposes of street and sidewalk repairs and/or replacement, and for the maintenance or construction of other City infrastructure, the demolition of unsafe buildings, and for the general operations and services of the City including the police department; and

WHEREAS, this legislative authority authorizes the income tax for a period of five years commencing on January 1, 2021; and

WHEREAS, the specifics regarding the income tax are set forth in the attached Exhibit "A" and which is incorporated herein; and

WHEREAS, it has been determined that without the funds generated by an income tax the City will be unable to provide the services described herein and that the

services to be funded from the tax revenue are essential to the health, safety and welfare of the City and that this matter constitutes an emergency; and

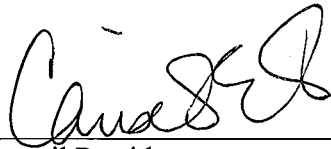
NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF JACKSON, OHIO THAT:

Section One: The provisions of the attached Exhibit "A" levying an income tax on the salaries, wages, commissions, and other compensation and on net profits is hereby approved and adopted as the City Income Tax Code to be effective upon approval by the electors of the City as required by law.

Section Two: Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the City of Jackson, Ohio for the reason set forth herein.

Section Three: It is hereby found and determined that all formal actions of this Council relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that the deliberations of this Council that resulted in such formal actions were in a meeting open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Passed this 13 day of July, 2020.



Council President

ATTEST:



Clerk of Council

Approved this 13 day of July, 2020.



Mayor