

ORDINANCE NO.: 08-O-01
SPONSOR: COUNCIL AS A WHOLE
MAYOR BOLLAS
INTRODUCED: MAY 21, 2008

A ORDINANCE TO AMEND CERTAIN SECTIONS OF NEW FRANKLIN ORDINANCE 05-53 TO RAISE THE MUNICIPAL INCOME TAX RATE FROM ONE PERCENT (1%) TO TWO PERCENT (2%).

WHEREAS, Ohio Revised Code Chapter 718 authorizes the legislative body of a municipality to place the issue of raising the municipal income tax from one percent (1%) to two percent (2%) before the electors of the municipality; and

WHEREAS, it is necessary to raise the New Franklin municipal income tax from one percent (1%) to two percent (2%) in order to continue to provide for the general fund and capital improvements of New Franklin; and

WHEREAS, nothing in this Ordinance is intended to alter or amend New Franklin Ordinance 05-53 as it pertains to income subject to taxation or to the procedure for collection of the New Franklin municipal income tax; and

WHEREAS, New Franklin Council believes that increasing the New Franklin municipal income tax rate from one percent (1%) to two percent (2%) is necessary for the continued well being of New Franklin and its residents.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEW FRANKLIN, COUNTY OF SUMMIT, AND STATE OF OHIO, THAT:

SECTION ONE:

In order to provide funds for the purposes of general municipal operations and capital improvements of New Franklin, and for the purposes of paying debt charges on securities issued and public obligations incurred to pay costs related to general municipal operations and capital improvements, there is levied a two percent (2%) tax on qualifying income, as provided in New Franklin Ordinance 05-53.

SECTION TWO:

Section Three of Ordinance 05-53 is amended as follows:

SECTION THREE: IMPOSITION OF TAX

A tax is hereby imposed on and after September 1, 2005 at the rate of one percent (1%) per annum pursuant to ORC Section 718.01. **ON AND AFTER JANUARY 1, 2009, THE ANNUAL TAX RATE SHALL BE IMPOSED AT THE RATE OF TWO PERCENT (2%) PER ANNUM.**

SECTION THREE:

Section Seven of Ordinance 05-53 is amended as follows:

SECTION SEVEN: EFFECTIVE DATE.

Said tax shall be levied, collected, and paid with respect to the income, salaries, wages, commissions, and other compensations, and with respect to the net profits of businesses, professions, or other activities earned or received on and after September 1, 2005 and thereafter, until repealed, at the rate of one percent per annum, **AND ON OR AFTER JANUARY 1, 2009 AT THE RATE OF TWO PERCENT (2%) PER ANNUM.**

SECTION FOUR:

Section Nine (A) of Ordinance 05-53 is amended as follows:

SECTION NINE: COLLECTION AT SOURCE

- A. Each employer within or doing business within ~~the Village~~ **NEW FRANKLIN**, shall deduct at the time of payment of such salaries, wages, commissions or other compensation, the tax of ~~(one) 1 percent~~ **TWO PERCENT (2%)** of the gross salaries, wages, commissions or other compensation or other income due by the said employer to said employee before the last day of the month following the close of each calendar quarter, and make a return showing the amount of taxes so deducted and a record of payments showing that all taxes deducted during the quarter have been paid to ~~the Village~~ **NEW FRANKLIN** in accordance with the payment schedule prescribed by subsections (A), (B), and (C) hereof.

SECTION FIVE:

Section Eighteen (E) of Ordinance 05-53 is amended as follows:

SECTION EIGHTEEN: CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY OR JOINT ECONOMIC DEVELOPMENT DISTRICT

- E. If, after filing a New Franklin ~~Village~~ return and claiming ~~the 1%~~ A credit on his return, a taxpayer receives a refund of all and/or a portion of the taxes paid to another municipality or Joint Economic Development District, the taxpayer is required to file an amended New Franklin ~~Village~~ Tax Return and pay the appropriate ~~1%~~ tax due ~~the~~ New Franklin ~~Village~~ as reflected by the amended return. (See Fourteen (C) for nonqualified deferred compensation refunds.)

SECTION SIX:

Any other sections of New Franklin Ordinance 05-53 that refer to the one percent (1%) municipal income tax rate are hereby amended to reflect a two percent (2%) municipal income tax rate.

SECTION SEVEN:

No provision of this Ordinance shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the municipal income tax in effect prior to the enactment of this Ordinance.

SECTION EIGHT:

New Franklin Council shall adopt a companion Resolution to this Ordinance which places the increase of the New Franklin municipal income tax from one percent (1%) to two percent (2%) before the electors of New Franklin.

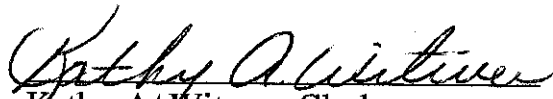
SECTION NINE:

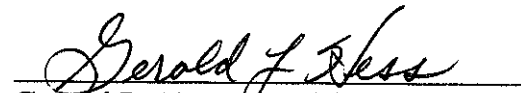
The Clerk is directed to file a certified copy of this Ordinance with the Summit County Board of Elections no later than August 21, 2008.

SECTION TEN:

The City of New Franklin finds and determines that all formal actions of this Council concerning and relating to the adoption of this Ordinance were taken in open meetings of this Council and any deliberation of this Council and any other Committees that resulted in those formal actions were in meetings open to the public, in compliance with all legal requirements.

ADOPTED: July 9, 2008


Kathy A. Witwer, Clerk


Gerald L. Hess, President

APPROVED: July 9, 2008



Al Bolas, Mayor

ENACTED EFFECTIVE: July 9, 2008

ON ROLL CALL:

| | | | |
|---------------|-------------|-----------------|-----------|
| Adamson, Yes. | Hess, Yes. | Kalapodis, Yes. | Jones, No |
| Parsons, Yes. | Stock, Yes. | Tallman, Yes. | |

Suburbanite Publications on July 13, 2008 and July 20, 2008


Kathy A. Witwer, Clerk