

VILLAGE OF GEORGETOWN

ORDINANCE NO. 2017- 1191

AN ORDINANCE AMENDING SECTION 170.051(B)(1)(b) OF THE CODIFIED ORDINANCES OF THE VILLAGE OF GEORGETOWN, BROWN COUNTY, OHIO REGARDING MUNICIPAL INCOME TAX, 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, including the Village of Georgetown; and

WHEREAS, it is the desire of the Council of the Village of Georgetown to amend its income tax ordinance to comply with recent legislation passed by the Ohio legislature related to the time for making quarterly payments to the tax administrator as provided for in Section 170.051(B)(1)(b).

NOW BE IT ORDAINED by the Council of the Village of Georgetown, Brown County, Ohio, a two-thirds majority of all members thereof concurring as follows:

SECTION 1. That Section 170.051(B)(1)(b) of the Codified Ordinances of the Village of Georgetown (referred to as the Ohio Basic Code of Ordinances for the Village of Georgetown), be amended to read as follows:

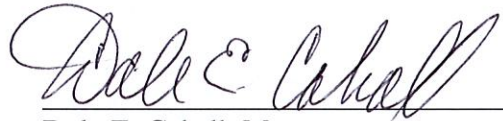
(b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. Payment under division (B)(1)(b) of this section shall be made so that the payment is received by the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

SECTION 2. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety and it shall go into effect forthwith. The reason for the emergency is the immediate necessity of revising the Village’s Income Tax Ordinance and ensuring there will be no interruption in the collection of the Village of Georgetown Municipal Income Tax which is essential to the operation of the Village.

SECTION 3: That the Council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken in an open meeting of the Council, and that all deliberations of this Council and of its Committees, if any, which resulted in formal action, were taken in meetings open to the public, in full compliance with applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4: This Ordinance shall be in full force and effect from and after the earliest date allowed by law.

PASSED AND ADOPTED at a legally convened meeting of Council held on the 9th day of February, 2017.



Dale E. Cahall, Mayor

ATTEST:



Natalie K.R. Newberry, Fiscal Officer

APPROVED AS TO FORM:



Joseph J. Braun, Village Solicitor