

# RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-8094 FORM NO. 30043

Ordinance No. 2017-35

Passed November 9, 2017

## ORDINANCE 2017- 35

**AN ORDINANCE TO AUTHORIZING THE CITY ADMINISTRATOR TO JOIN A COALITION OF MUNICIPALITIES RETAINING SPECIAL COUNSEL FOR PURPOSES OF INITIATING LITIGATION TO CHALLENGE THE CONSTITUTIONALITY OF AMENDMENTS TO CHAPTER 718 OF THE OHIO REVISED CODE RELATING TO MUNICIPAL INCOME TAX, AND DECLARING AN EMERGENCY.**

**WHEREAS**, the City of Northwood recognizes, as a home rule power of local self-government, that municipal income tax administration and collection is vital to the health, safety and welfare of the municipality; and

**WHEREAS**, the City of Northwood relies on the revenue from effective municipal income tax administration and collection to provide the services that maintain the health, safety and welfare of the municipality; and

**WHEREAS**, the Ohio General Assembly has attempted to assert control over the administration and collection of municipal income taxes by claiming that a municipality has no authority to impose an income tax unless it adopts a code in strict compliance with R.C. Chapter 718; and

**WHEREAS**, the established law of Ohio is clear that any such preemption of municipal income tax codes by the State of Ohio violates the Ohio Constitution and home rule provisions that allow a municipal corporation the right to administer and enforce its own municipal income tax; and

**WHEREAS**, more specifically, the State of Ohio has enacted HB 5 in 2014 comprehensively rewriting the entire municipal income tax law and HB 49 in 2017 authorizing centralized collection by the State of Ohio municipalities' net profits taxes; and

**WHEREAS**, the City of Northwood desires to assert its home rule authority to control the administration and collection of the municipal income tax, in order to provide for the health, safety and welfare of the municipality; and

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTHWOOD, OHIO:**

**SECTION 1.** The City Administrator is authorized to join a coalition of municipalities being formed for the purpose of initiating litigation to challenge the constitutionality of amendments to Chapter 718 of the Ohio Revised Code contained in H.B. 5 and H.B. 49, and retain the law firm of Frost Brown Todd LLC as special counsel for the coalition of municipalities.

**SECTION 2.** This Ordinance shall be an emergency measure necessary for the preservation of the health, welfare and safety of the residents of the City of Northwood, Ohio, such emergency arising from the need for immediate judicial proceedings given that the effective date of Am. Sub. HB 49 is January 1, 2018; WHEREFORE, this Ordinance shall be in full force and effect upon its passage.

Vote to suspend rules: For: 7 Against: \_\_\_\_\_

Vote on emergency clause: For: 7 Against: \_\_\_\_\_

Vote on final adoption: For: 7 Against: \_\_\_\_\_

**ADOPTED** 11/9/17 As an emergency measure.

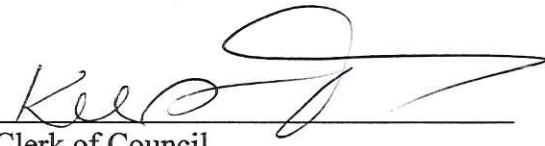
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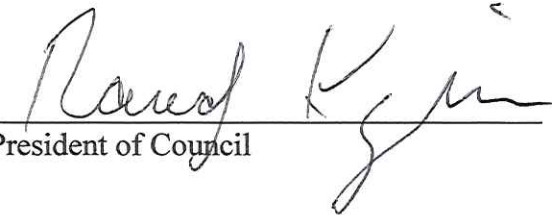
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ATTEST:


  
Clerk of Council

  
President of Council

APPROVED AS TO FORM:

  
City Attorney

APPROVED:

  
Mayor