200 SOUTH HAMILTON ROAD FAX: (614) 342-4190



GAHANNA, OHIO 43230-2996 TELEPHONE: (614) 342-4090

CERTIFICATE

TO: FRANKLIN COUNTY BOARD OF ELECTIONS

1700 MORSE ROAD COLUMBUS, OH 43229

I, Kimberly Banning, Clerk of Council of the City of Gahanna, do hereby certify that RESOLUTION, RES-0011-2018, to be a true and accurate copy passed by Gahanna City Council in Regular Session held on July 2, 2018, said meeting held pursuant to notice and according to law.

CERTIFIED, this 5th day of July, 2018.

Kimberly M. Banning, CMC

City of Gahanna Clerk of Council



...to be an innovative model community that values its rich heritage, pursues high standards, and where citizens respect one another.



City of Gahanna

200 South Hamilton Road Gahanna, Ohio 43230

Signature

Resolution: RES-0011-2018

File Number: RES-0011-2018

TO PROVIDE FOR THE SUBMISSION TO THE ELECTORS OF THE CITY OF GAHANNA AT THE GENERAL ELECTION TO BE HELD NOVEMBER 6, 2018, AN ORDINANCE TO AMEND ORDINANCE 75-76, PASSED AUGUST, 1976, SO AS TO INCREASE THE GAHANNA INCOME TAX FROM A RATE OF ONE AND ONE-HALF (1.5%) PERCENT TO A RATE OF TWO AND ONE-HALF (2.5%) PERCENT.

WHEREAS, Section 4.06 of the Charter of the City of Gahanna provides that "the power of Council to levy taxes shall be subject to the limitations provided by the Constitution and the laws of Ohio, and nothing contained in this Charter shall be construed to authorize the levy of any taxes in excess of said limitations without a vote of the people"; and

WHEREAS, Section 718.04 of the Ohio Revised Code provides that "No municipal corporation shall levy a tax on income at a rate in excess of one percent without having obtained the approval of the excess by a majority of the electors of the municipality voting on the questions at a general, primary or special election"; and

WHEREAS, in order to maintain Gahanna as a community where people want to live and businesses want to locate and remain a safe community and with nine years of economic growth, we are still facing a potential \$2.6 million dollar shortfall for 2019; and

WHEREAS, safety in our community must continue to be a priority and police protection and keeping a police presence in our schools is and will continue to be critical for Gahanna; and

WHEREAS, in order to maintain our community as a place where people want to live and businesses want to locate, we must fix our aging streets, potholes and crumbling curbs, we must address traffic congestion and fix the condition of our streets to maintain property values.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GAHANNA, STATE OF OHIO:

Section 1. Pursuant to Section 4.06 of the Gahanna City Charter and Section 718.04 of the Ohio Revised Code, the City of Gahanna hereby requests and directs that the Franklin County Board of Elections place before the voters of the City of Gahanna on the November 6, 2018 general election ballot, ORD-0061-2018, which proposes to increase the municipal income tax rate from its current one and one-half percent (1.5%), said Ordinance attached hereto as EXHIBIT A.

Section 2. That the amendment to Section 161.012 and 161.013 of the Codified Ordinances shall be effective January 1, 2019.

Section 3. That this amendment be digested on the voting machine with the following language subject to approval by the Franklin County Board of Elections:

"Shall ORD-0061-2018, providing for an additional one percent (1%) levy on income earned on and after January 1, 2019, such that the total rate levied on income earned per annum shall equal two and one-half percent

(2.5%), and providing that three quarters of the revenue resulting from the increase be dedicated for the purposes of capital improvements and equipment, maintenance and repair of the same, and paying debt service for such purposes, and one quarter of the revenue resulting from the increase be dedicated for the purposes of general municipal operations, be passed?"

For the Income Tax	
Against the Income Tax	

Section 4. The Clerk of Council is hereby authorized and directed to timely submit this Ordinance to the Franklin County Board of Elections, before 4:00 PM on August 8, 2018, for placement on the November 6, 2018 General Election Ballot for consideration by the City electorate.

Section 5. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public in compliance with all applicable laws.

Section 6. That, pursuant to Section 4.14 of the Gahanna City Charter, this Resolution shall be in full force and effect immediately upon passage by this Council and on date of signature approval by the Mayor.

At a meeting of the City Council on 7/2/2018, a motion was made by Michael Schnetzer, seconded by Jamie Leeseberg, that this Resolution be Adopted. The motion passed.

Yes: 6 Angelou, Leeseberg, Renner, Schnetzer, Larick and McGregor

Absent: 1 Metzbower

President

Brian D. Larick

Date

Date

7/-1-0

ittest by

Kimberly Banning Clerk of Council

Approved by the Mayor

Thomas R. Kneeland

Date

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Approved as to Form

Shane W. Ewald City Attorney Date

7/2/18



City of Gahanna

200 South Hamilton Road Gahanna, Ohio 43230

Signature

Ordinance: ORD-0061-2018

File Number: ORD-0061-2018

TO AMEND SECTION 161.012, PURPOSES OF TAX; RATE, AND 161.013, ALLOCATION OF FUNDS, OF CHAPTER 161, INCOME TAX, OF THE CODIFIED ORDINANCES OF THE CITY OF GAHANNA, RELATED TO INCREASING THE CITY INCOME TAX RATE OF THE CITY OF GAHANNA.

WHEREAS, the Council and Mayor of the City of Gahanna, Ohio, have determined that it is necessary and in the best interests of the City to levy an additional one percent (1%) levy on income earned on and after January 1, 2019 and providing that three quarters of the revenue resulting from the increase be dedicated for the purposes of capital improvements, maintenance and repair of streets and other physical properties, and that one-quarter of the increase be for the purposes of general municipal operations.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GAHANNA, STATE OF OHIO:

Section 1. That Section 161.012, Purposes of Tax; Rate, and Section 161.013, Allocation of Funds, of the Codified Ordinances of the City of Gahanna is hereby amended and, as amended, shall read as shown on Exhibit A attached hereto and made a part herein.

Section 2. Existing Section 161.012, Purposes of Tax; Rate, and Section 161.013, Allocation of Funds, shall remain in full force and effect until 11:59:59 PM on December 31, 2018.

Section 3. That the amendment to Section 161.012 and Section 161.013 of the Codified Ordinances shall be effective 12:00:00 AM on January 1, 2019, if approved by the electorate.

Section 4. The tax is an annual tax levied on the income of every person residing in or earning or receiving income in the municipal corporation and that the tax shall be measured by municipal taxable income.

Section 5. The municipal corporation is levying the tax in accordance with the limitations specified in Section 4.06 of the Charter of the City of Gahanna and Section 718.04 of the Ohio Revised Code and those provisions are made a part herein.

Section 6. The purpose of the income tax established by the Codified Ordinances of the City of Gahanna within Chapter 161 is to provide funds for municipal purposes. The tax shall be levied on and after January 1, 2019, at the rate of two and one-half percent (2.5%) per annum.

Section 7. Each resident shall be allowed a nonrefundable credit against the tax imposed under Chapter 161, Municipal Income Tax, of the Codified Ordinances of Gahanna with respect to that resident's Creditable Income, as provided for in Section 161.081, Credit for Tax Paid to Another Municipality.

Section 8. That this ordinance shall be in full force and effect immediately upon passage by the electors of the City of Gahanna.

President		Date	
	Brian D. Larick		

Attest by

Kimberly Banning
Clerk of Council

Approved by the Mayor
Thomas R. Kneeland

Date

Shane W. Ewald

City Attorney

Approved as to Form

EXHIBIT A

161.012 - PURPOSES OF TAX; RATE

The purpose of the tax on income and the withholding tax established by this <u>Chapter 161</u> is to provide funds for municipal purposes. The tax shall be, and is hereby levied on and after January 1, $\frac{2016}{2019}$, at the rate of one and one-half percent two and one-half percent (2- $\frac{1}{2}$.5%) per annum.

(Ord. No. <u>0121-2015</u>, § 1(Exh. A), 12-7-15 0061-2018) [enter passage date]

161.013 - ALLOCATION OF FUNDS

- (a) The funds collected under the provisions of this Chapter 161 except as defined in Section 161.081 and Section 161.013(b) shall be deposited to the General Fund of the Municipality and, subject to Section 161.012, be applied for the following purposes, and in the following order to wit:
 - (1) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and the cost of maintaining the Division of Taxation and administering and enforcing the provisions thereof.
 - (2) Such part thereof as Council may appropriate for the purpose of paying the cost of general municipal operations, subject to division (b) of this Section.
 - (3) Such part thereof as Council may appropriate for the purpose of paying the cost for repairs and maintenance of streets.
 - (4) Such part thereof as Council may appropriate for the purpose of purchasing new equipment, maintenance, and capital improvements.
 - (5) Such part thereof as Council may appropriate for the payment of principal and interest on certain bond issues for capital improvements.
- (b) Effective on January 1, 2019, of the tax imposed by Section 161.012, three-quarters no less than thirty percent (30%)-percent (0.75%) of revenues shall be dedicated for the purposes of capital improvements and equipment, maintenance and repair of the same, and paying debt service for such purposes.

(Ord. No. <u>0121-2015</u>, § 1(Exh. A), 12-7-15)