

RESOLUTION NO. 2023-07
VILLAGE OF BUCKEYE LAKE, OHIO

- REMOVED
FROM AGENDA
January 23, 2023

A RESOLUTION PROVIDING FOR THE SUBMISSION OF THE QUESTION OF A ONE AND ONE-HALF PERCENT (1.5%) INCOME TAX TO THE ELECTORS OF THE VILLAGE, AND THE DECLARATION OF AN EMERGENCY.

WHEREAS, Council has determined that additional revenue is needed for police protection, capital improvements, and general municipal operating expenses, maintenance, and equipment and has passed Ordinance 2023-03; and

WHEREAS, Article XII, Section 3(B) of the Ohio Constitution and Revised Code Section 718, *et seq.* permits the taxation of income; and

WHEREAS, the Village Charter Section 8.03 provides that “The power of Council to levy taxes shall be subject to the limitations now or hereafter provided by this Charter...Nothing contained in this Charter shall be construed as authorizing Council...to levy a tax on the income of the residents of the Village...without first submitting the question of whether to levy the tax or the increased tax to a vote of the people”; and

WHEREAS, pursuant to Revised Code 718 *et seq.* and Charter Section 8.03, Council wishes to authorize an income tax and submit the question of the income tax to vote of the people at the next regularly scheduled election;

NOW THEREFORE, BE IT RESOLVED,

Section 1. It had been determined by the Council of the Village of Buckeye Lake that it is necessary that an Income Tax be levied on the incomes of the residents and businesses of the Village, at a rate of one and one-half percent (1.5%) per year, to begin July 1, 2023, and has passed Ordinance 2023-03 so establishing the income tax rate. A copy of Ordinance 2023-03 is attached hereto as Exhibit A.

Section 2. As required by Section 718.01 of the Ohio Revised Code, and Charter Section 8.03, the Ordinance 2023-03 shall take effect only if approved by the affirmative vote of the electors of the Village of Buckeye Lake who vote on the question at the election on May 2, 2023.

Section 3. The form of ballot to be given at the election on the question of this municipal income tax shall be substantially as follows:

A MAJORITY AFFIRMATIVE VOTE IS NECESSARY FOR PASSAGE:

"Shall Ordinance 2023-03, establishing a one and one-half percent (1.5%) levy on income earned on or after July 1, 2023, for the purpose of police protection, capital improvements, general municipal operating expenses, maintenance, and equipment, be passed?"

For the Income Tax _____

Against the Income Tax _____

Section 4. The Clerk of Council is hereby directed and authorized to give notice and advertise the proposed ballot issue and election in a newspaper of general circulation as required by law.

Section 5. The Clerk of Council is hereby authorized and directed to certify a copy of this Resolution immediately after its effective date and prior to February 1, 2023, to the Board of Elections of Licking and Fairfield Counties, Ohio for the purpose of having the question set forth in Section 3, above, placed on the ballot in order to submit the proposed municipal income tax to the electors of the Village of Buckeye Lake, Ohio, at the election to be held on May 2, 2023.

Section 6. Ordinance 2023-03 shall be effective on and after July 1, 2023 but only upon passage by the electors as set forth in this Resolution.

Section 7. No part of this Resolution upon passage and approval shall be deemed to impair in any way or affect or release any obligation or liability to pay, declare or withhold taxes or file returns by virtue of any Income Tax Provisions enacted or in effect prior to enactment of this Resolution.

Section 8. The Council finds and determines that all formal actions of this Council relating to the adoption of this Resolution have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public, in compliance with all statutory requirements including the requirements of Section 121.22 of the Ohio Revised Code.

Section 9: For the reasons in the preamble, this Resolution is deemed to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and general welfare of the citizens of Buckeye Lake, Ohio. Therefore, this resolution shall become effective immediately upon its passage by Council.

ADOPTED this _____ day of _____, 2023

Attest: _____
Council Clerk, Samantha Torres

Council President, Linda Goodman

Date filed with Mayor: _____, 2023

Date Approved by Mayor: _____, 2023

Mayor, Jeryne Peterson

APPROVED:

Approved as to form on this day, _____.

Bradley S. Nicodemus, Esq.
Solicitor, Village of Buckeye Lake