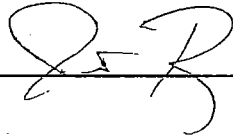


INTRODUCED BY: \_\_\_\_\_



DATE: \_\_\_\_\_

1/2/18

AN ORDINANCE AMENDING SECTIONS 197.011, 197.012 AND 197.013 OF THE CODIFIED ORDINANCES OF THE CITY OF TIFFIN, OHIO, IN ORDER TO PROVIDE FOR A TEMPORARY TWENTY-FIVE ONE-HUNDREDTHS PERCENT (0.25%) MUNICIPAL INCOME TAX INCREASE DURING THE PERIOD FROM JANUARY 1, 2019 THROUGH DECEMBER 31, 2023 TO PROVIDE FUNDS TO PAY CERTAIN COSTS OF MAINTAINING, REPAIRING AND IMPROVING PUBLIC STREETS IN THE CITY.

THE COUNCIL OF THE CITY OF TIFFIN HEREBY ORDAINS:

**Section 1:** That Section 197.011 of the Codified Ordinances of the City of Tiffin, Ohio as established by Ordinance No. 15-58, passed November 2, 2015, be and is hereby amended to read as follows effective January 1, 2019:

“197.011 Authority to Levy Taxes.

(A) The taxes on income and the withholding tax established by this Chapter 197 are authorized by Article XVIII, Section 3 of the Ohio Constitution.

(B) The taxes levied under this Chapter 197 shall be levied in accordance with the provisions and limitations set forth in Chapter 718 of the Ohio Revised Code to the fullest extent required for the Municipality to continue to levy those taxes. The required provisions and limitations of Chapter 718 of the Ohio Revised Code are hereby incorporated into this Chapter 197, and those required provisions or limitations of Chapter 718 of the Ohio Revised Code shall control to the extent there is a conflict between a provision or limitation of this Chapter 197 and an express provision or limitation of Chapter 718 of the Ohio Revised Code.

(C) As used herein, all references in this Chapter 197 to provisions or limitations of Chapter 718 of the Ohio Revised Code and to any Section of that Chapter 718 shall include those provisions or limitations of that Chapter or Section as in effect on January 1, 2016, of any successor statute, and of any subsequent amendment to that Chapter or Section or a successor statute in effect from time to time to the fullest possible extent required for the Municipality to continue to levy the taxes specified under this Chapter 197. All references in this Chapter 197 to “ORC” are to the Ohio Revised Code and to “ORC 718” are to Chapter 718 of the Ohio Revised Code.”

**Section 2:** That Section 197.012 of the Codified Ordinances of the City of Tiffin, Ohio as established by Ordinance No. 15-58, passed November 2, 2015, be and is hereby amended to read as follows effective January 1, 2019:

“197.012 Declaration of Purposes and Levying of Taxes; Rates.

(A) There shall be and are hereby levied the following annual taxes on the income of every person residing in or earning or receiving income in the Municipality, as measured by each such person's municipal taxable income, all as provided in this Chapter:

(1) To provide funds for the purpose of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the City, including the payment of debt service charges on note and bond issues for such purposes, a tax on municipal taxable income at a uniform rate of one and three-quarters percent (1-3/4%) per year.

(2) During the period commencing January 1, 2019 and ending December 31, 2023, a tax on municipal taxable income at a uniform rate of one-quarter percent (1/4%) to provide funds to be used for the purpose of paying (A) costs, excluding wages, salaries and benefits of City officers and employees, of (i) maintaining, repairing and improving public streets by constructing, reconstructing and rehabilitating the pavement base, bridges, curbs, drainage improvements, driveway approaches and pedestrian ramps, preparing the surface and surfacing and resurfacing, and installing traffic signals and signalization, and (ii) acquiring equipment required for such maintenance, repair and improvements, and (B) debt service charges on notes or bonds of the City issued for those purposes.

(B) Consistently with the provisions of division (A) of this Section, there shall be levied and imposed upon the municipal taxable income of every person residing in or earning or receiving income in the Municipality an aggregate annual income tax as follows: (1) for the period commencing January 1, 2019 and ending December 31, 2023, a tax at the uniform rate of 2.00% per year for the purposes specified in division (A)(1) and (2) of this Section; and (2) thereafter, unless a separate ordinance providing for a different rate or rates is approved by the electors of the City and this Council or otherwise passed in accordance with law, a tax at the uniform rate of 1-3/4% per year tax for the purposes specified in division (A)(1) of this Section. The provisions of division (A) of this Section 197.012 and of Section 197.013 shall govern the crediting, allocation, appropriation and use of funds obtained from the taxes levied under this Chapter.”

**Section 3.** That Section 197.013 of the Codified Ordinances of the City of Tiffin, Ohio as established by Ordinance No. 15-58, passed November 2, 2015, be and is hereby amended to read as follows effective January 1, 2019:

“197.013 Allocation of Funds.

(A) The funds collected from the tax provided for in division (A)(1) of Section 197.012 shall be allocated, deposited and used as follows: 10% of the funds shall be allocated for capital improvements and related debt service charges on bonds and notes issued for capital improvements, deposited in the Capital Improvements Fund and used for that purpose, as determined and directed by the Council, and 90% of the funds shall be allocated for general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities, and capital improvements including the payment of debt service charges on bonds and notes issued for that purpose, deposited in the General Fund and used for those purposes, all as determined and directed by Council.

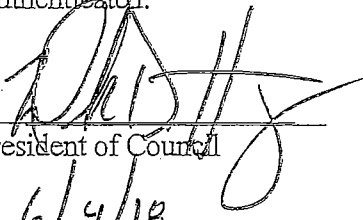
(B) The funds collected from the tax provided for in division (A)(2) of Section 197.012 shall be allocated, deposited in a special fund and used to pay (A) costs, excluding wages, salaries and benefits of City officers and employees, of (i) maintaining, repairing and improving public streets by constructing, reconstructing and rehabilitating the pavement base, bridges, curbs, drainage improvements, driveway approaches and pedestrian ramps, preparing the surface and surfacing and resurfacing, and installing traffic signals and signalization, and (ii) acquiring equipment required for such maintenance, repair and improvements, and (B) debt service charges on notes or bonds of the City issued for those purposes, as determined and directed by the Council.”

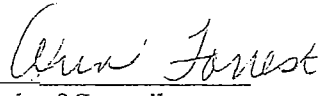
**Section 4:** Sections 197.011, 197.012 and 197.013 of the Codified Ordinances of the City of Tiffin, Ohio, as they have heretofore existed and shall exist until January 1, 2019, are hereby repealed effective January 1, 2019. Provided, however, that no provision of this ordinance, including the repeal of Sections 197.011, 197.012 and 197.013 of the Codified Ordinances of the City of Tiffin, Ohio, as they have heretofore existed and shall exist until January 1, 2019, 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 authorized by this Chapter, as it has heretofore existed and shall remain in effect until January 1, 2019.

**Section 5:** This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this ordinance were taken, and that all deliberations of this Council and of any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

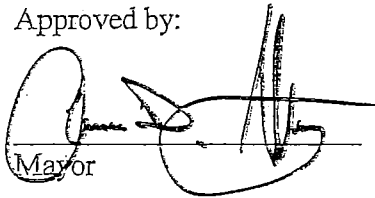
Section 6: The Ordinance shall be effective from and after the earliest time permitted by law.

Authenticated:

  
\_\_\_\_\_  
President of Council  
6/4/18  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Clerk of Council  
6/4/18  
\_\_\_\_\_  
Date

Approved by:

  
\_\_\_\_\_  
Mayor

June 5, 2018  
\_\_\_\_\_  
Date

Effective date: 7/5/2018 ”