

North Canton City Council
Ordinance, Rules and Claims Committee

Ordinance No. 81 - 2016

An ordinance amending PART ONE - ADMINISTRATIVE CODE - CHAPTER 192 of the Codified Ordinances of the City of North Canton, specifically SECTION 192.01 - AUTHORITY TO LEVY TAX; PURPOSE OF TAX, and declaring the same to be an emergency.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, AND STATE OF OHIO:

Section 1. PART ONE - ADMINISTRATIVE CODE - CHAPTER 192 of the Codified Ordinances of the City of North Canton, specifically SECTION 192.01 - AUTHORITY TO LEVY TAX; PURPOSE OF TAX, be and the same is hereby amended to read as follows:

192.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, North Canton hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B) The annual tax is levied at a rate of 1.5%. The tax is levied at a uniform rate on all persons residing in or earning or receiving income in North Canton. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 192.03 of this Ordinance and other sections as they may apply.

(C) The first one percent so imposed shall be disbursed in the following order, to wit:

(1) Such part thereof as shall be necessary to defray all costs of collection, administration and enforcement of the entire tax imposed by this Ordinance.

(2) The balance of the one percent shall be allocated as follows: three-tenths to the Capital Improvement Fund and seven-tenths for general operating purposes, for uses, in each case, as determined by Council.


(3) The remaining one-half percent so imposed shall be allocated for general municipal operations and capital improvements in amounts and for uses, in each case, as determined by Council.

(D) The tax on income and the withholding tax established by this Chapter 192 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter is effective for tax years beginning on and after January 1, 2016. Municipal taxable years beginning on or before December 31, 2015, are subject to the income tax ordinance and amendments thereto, and rules and regulations and amendments thereto, as they existed before January 1, 2016.

Section 2. That if a provision of this ordinance is or becomes illegal, invalid or unenforceable, that it shall not affect the validity or enforceability of any other provision of this ordinance.

Section 3. This ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton, and further necessary to timely align the City's tax code to allocate income tax for municipal operations, maintenance, new equipment, together with municipal services, facilities, and capital improvements; wherefore, provided it receives the affirmative vote of six or more members of Council elected thereto, this ordinance shall take effect and be in full force immediately upon its adoption by Council and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

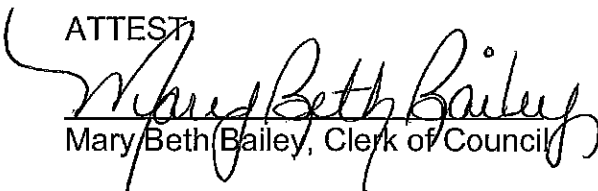
Passed in Council this 12 day of DECEMBER, 2016



David Held, Mayor

SIGNED: 12/12, 2016

ATTEST



Mary Beth Bailey, Clerk of Council