

CITY OF CHEVIOT
STATE OF OHIO

ORDINANCE NO. 15 – 31

TO AMEND CHAPTER 36 OF THE CODIFIED ORDINANCES OF CHEVIOT.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article 18, Section 3, provides that “Municipalities shall have authority to exercise all powers of local self-government,” and the municipal taxing power is one of the such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, Article 13, Section 6 of the Ohio Constitution provides that the general assembly may restrict a municipality’s power of taxation to the extent necessary to prevent abuse of such power, and Article 18, Section 13, of the Ohio Constitution states that “laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes”; and

WHEREAS, the general assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio;

WHEREAS, more specifically, the general assembly enacted House Bill 5 in December, 2014, and mandated that municipal income tax codes be amended by January 1, 2016, such that any income or withholding tax is “levied in accordance with the provisions and limitations specified in (Chapter 718)”; and

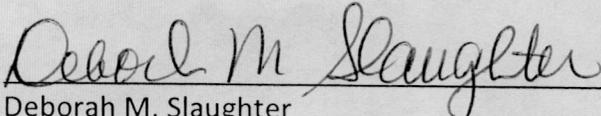
WHEREAS, upon a detailed review of House Bill 5 and the codified ordinances of the City of Cheviot, this ordinance is found and determined by this council to enact the amendments required prior to the January 1, 2016, deadline and to be in accord with the oprovisions and limitations specified in Chapter 718 of the Ohio Revised Code; and

WHEREAS, this council also finds and determines that the constitutionality of certain provisions of the state-mandated cade may have been put in question by recent decisions of the Supreme Court of Ohio regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be “levied in accordance with the provisions and limitations specified in (Chapter 718)” and thus must be adopted by this council, but are disclaimed to the extent that they might be found to be unlawful or unconstitutional;

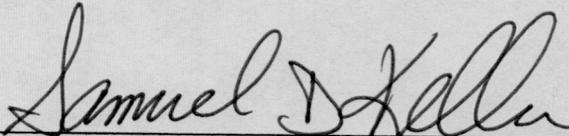
NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CHEVIOT, STATE OF OHIO, TWO-THIRDS OF ALL MEMBERS THEREOF CONCURRING, THAT:

Section 1. Chapter 36 of the Cheviot Code of Ordinances, as attached hereto and made a part hereof as "Exhibit A," is hereby adopted and entitled "Chapter 36, Income Tax." The previously enacted sections of Chapter 36 are not repealed, but shall remain in effect for all taxes which shall be incurred prior to January 1, 2016.

Section 2. This ordinance shall take effect and be in force on January 1, 2016, and thereafter.

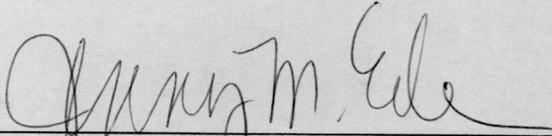

Deborah M. Slaughter
President of Council

December 29, 2015
Date passed

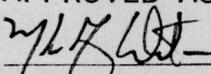

Samuel D. Keller
Mayor

12/29/15
Date approved

Attest:


Jenny M. Eilermann
Clerk of Council

APPROVED AS TO FORM:

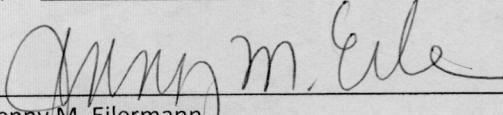

MARK G. WATERS
LAW DIRECTOR

1st reading : December 1, 2015
2nd reading : December 15, 2015
Passed : December 29, 2015

CERTIFICATION OF PUBLICATION

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing ordinance, or a succinct summary, was published in the *Western Hills Press*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates :

- 1) 1-6, 2016, and
- 2) 1-13, 2016.



Jenny M. Eilermann
Clerk of Council