

REQUEST FOR LEGISLATION

Sponsor: Cheryl Meier

Date: 10/19/2021

Request Legislation To: Submitting the question of adopting the enactment of an additional municipal income tax at the rate of one-quarter percent (0.25%) for a period of four (4) years from January 1, 2023 through December 31, 2026 for "PARKS Operations" to the electors of the City of Mansfield, Ohio, for their approval or rejection at the primary election to be held within the City of Mansfield, Ohio, on May 3, 2022, with such additional income tax receipts to be used exclusively for parks operation and services, and declaring an emergency.

Mandatory Information: Submitting the question of adopting the enactment of an additional municipal income tax at the rate of one-quarter percent (0.25%) for a period of four (4) years from January 1, 2023 through December 31, 2026 for "PARKS Operations" to the electors of the City of Mansfield, Ohio, for their approval or rejection at the primary election to be held within the City of Mansfield, Ohio, on May 3, 2022, with such additional income tax receipts to be used exclusively for parks operation and services, and declaring an emergency.

For Caucus Meeting Of: 11/3/2021

For First Regular Meeting Of: 11/16/2021

For Second Regular Meeting Of: 12/7/2021

For Passage Meeting Of: 12/21/2021

Submitted By: Mayor Theaker and Mark Abrams

Special Instructions:

Related Prior Legislation:

Account / Classification:

Emergency? Yes No

Waive Last Reading? Yes No

Waive Last Two Reading? Yes No

Pass Legislation Same Date As Caucus? Yes No

Additional Information Attached? Yes No

cc: Mayor; Law Director; Safety Service Director; Public Works Director; Finance Director; Human Resources Director; Clerk of Council; Sponsor; Vice-Chairperson; Committee Member

Reviewed in accordance with Ordinance #68-032, passed January 16, 1968:

Appointing Authority: 

Date: 10/19/21

APPROVED

DENIED

SIGNED



DATE 10-19-21

ELECTED OFFICIAL

BILL #21-

RESOLUTION # _____

BY: ALL MEMBERS OF COUNCIL

Submitting the question of adopting the enactment of an additional municipal income tax at the rate of one-quarter percent (0.25%) for a period of four (4) years from **January 1, 2023** through December 31, 2026 for "PARKS Operations" to the electors of the City of Mansfield, Ohio, for their approval or rejection at the primary election to be held within the City of Mansfield, Ohio, on **May 3, 2022**, with such additional income tax receipts to be used exclusively for **parks operations and services**, and declaring an emergency.

WHEREAS, § 718.01 of the Revised Code of Ohio requires that municipal income tax rates in excess of one percent (1%) must be approved by the electors of the municipality at a general, primary or special election, and

WHEREAS, the City of Mansfield, Ohio, already levies a municipal income tax at a rate in excess of one percent (1%), and

WHEREAS, the City Council has determined, by the adoption of Ordinance #21-____, adopted on **December __, 2021**, as an emergency measure to be effective immediately upon its approval and passage by a majority vote of the electors of the City of Mansfield voting on the question at the primary election to be held on **May 3, 2022**, to adopt a levy of the continuation of an additional one-quarter percent (0.25%) municipal income tax for the calendar years 2023, 2024, 2025, and 2026, with the additional income tax receipts to be used for exclusively for **parks operations and services**.

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

SECTION 1. That pursuant to the provisions of § 718.01 of the Revised Code of Ohio, the Board of Elections of Richland County, Ohio, is hereby directed and ordered at the primary election to be held on the **third day of May, 2022**, to submit to the electors of the City of Mansfield, Ohio, for their approval or rejection the question of whether the continuation of an existing municipal income tax at the rate of one-quarter percent (0.25%) for a period of four (4) calendar years commencing January 1, 2023, and ending December 31, 2026, shall to be levied pursuant to such City's Ordinance #21-____ adopted by the City's Council on **December __, 2021**, with such additional income tax receipts to be set aside and used for exclusively for **parks operations and services**.

SECTION 2. That the ballot shall be substantially in the following form:

**PROPOSED MUNICIPAL INCOME TAX LEVY
CITY OF MANSFIELD**

A Majority Affirmative Vote is Necessary for Passage.

Shall the Ordinance providing for the enactment of an additional one-quarter of one percent (0.25%) levy on income for the calendar years of 2023 through 2026, to be used exclusively for **parks operations and services**, be passed?

FOR THE INCOME TAX	
AGAINST THE INCOME TAX	

SECTION 3. That the Mayor, the Clerk of the Council and the Director of Law of the City of Mansfield are hereby directed and authorized to take all actions necessary on their part to submit the above question to the electors of the City of Mansfield, Ohio, at the primary election to be held on **May 3, 2022**.

SECTION 4. That the Clerk of the Council is hereby directed to forthwith, and not later than **January 28, 2022**, certify and file a true copy of this Resolution to the Board of Elections of Richland County, Ohio, together with a true copy of Ordinance #21-____.

Commented [BC1]: Confirm date with BOE.

SECTION 5. That the Board of Elections of Richland County, Ohio, is authorized and directed to make the necessary arrangements for the submission of this tax levy to the electors of the City of Mansfield, Ohio, certify same, and publish notice of this election prior to such election as required by law.

SECTION 6. That it is found and determined that all formal action of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including § 121.22 of the Revised Code of Ohio.

SECTION 7. That by reason of the necessity for immediate action required to enable the City to submit the question of the adoption of the continuation of an existing municipal income tax on income taxable by the City to a vote of the electors of the City at the primary election to be held on **May 3, 2022**, pursuant to § 718.01 of the Revised Code of Ohio, which section requires that a copy of this Resolution be certified to the Board of Elections of Richland County, Ohio, at least ninety days prior to such election, this measure is determined to be an emergency Ordinance for the immediate preservation of the public peace, health, safety and welfare of the City of Mansfield and its inhabitants and providing it receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its adoption, otherwise from and after the earliest time allowed by law, after its passage and approval by the Mayor.

Caucus _____
 1st Reading _____
 2nd Reading _____
 PASSED _____

SIGNED /s/ David Falquette
 President

ATTEST /s/ Amy L. Yockey
 Clerk of Council

APPROVED /s/ Timothy L. Theaker
 Mayor

APPROVED AS TO FORM: John R. Spon
 Law Director
 City of Mansfield, Ohio

BY: ALL MEMBERS OF COUNCIL

Enacting a portion of Chapter 193 of the Mansfield Codified Ordinances of 1997, as amended, to provide for a **PARKS Operations levy** of one-quarter percent (.25%) municipal income tax, after approval of such levy by the electors pursuant to § 718.01 of the Revised Code of Ohio, upon income taxable by the City of Mansfield for a period of four (4) years and commencing **January 1, 2023** and ending December 31, 2026, **to be used exclusively for parks operations and services**, and declaring an emergency.

WHEREAS, in accordance with the above, the City of Mansfield, without an increase in taxes, faces continued fiscal hardships, and because it is in the best interest of the City and its inhabitants to renew such income tax funds for the municipal government to **maintain vital park operations and services** at adequate levels and continue to improve the quality of living for its inhabitants, this levy shall be known as the "PARKS Operations" levy, as the funds will be used exclusively for **parks operations and services**, and

WHEREAS, this one-quarter percent rate exceeds the maximum rate of one percent that can be levied without a vote of the electors pursuant to § 718.01 of the Revised Code of Ohio; it will be necessary to submit the additional tax proposal pursuant to this Ordinance to a vote of the electors of the City pursuant to § 718.01 of the Revised Code of Ohio.

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

SECTION 1. That § 193.012 of the Mansfield Codified Ordinances, as amended, pertaining to the institution of a tax levied by Chapter 193 thereof, as amended, be, and the same is hereby, enacted to read as follows:

"193.012 PURPOSES OF TAX; RATE.

(A) To provide funds for the purpose of general municipal operations and other municipal purposes of the City of Mansfield, there is hereby levied a tax upon earnings at the rate of one percent (1%), upon the following:

- (1) On all salaries, qualifying wages, third party sick pay, commissions and other compensation earned on and after January 1, 1971, by resident individuals of the City of Mansfield.
- (2) On income from all lottery, gambling, and sports winnings, and games of chance received by resident individuals of the City of Mansfield.
- (3) On all salaries, qualifying wages, third party sick pay, commissions and other compensation earned on and after January 1, 1971, by nonresident individuals of the City of Mansfield, for work done or services performed or rendered in the City of Mansfield.
- (4) On the net profits attributed to City of Mansfield, earned on and after January

1, 1971, of all resident unincorporated businesses, professions and other activities derived from work done or services rendered or performed and business or other activities conducted in the City of Mansfield.

(5) On the portion of the distributive share of the net profit earned on and after January 1, 1971, of a resident individual, partner or owner of a resident unincorporated business entity attributable to the City of Mansfield and not levied against such unincorporated business entity.

(6) On the net profits attributable to the City of Mansfield earned on and after January 1, 1971, of all nonresident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the City of Mansfield.

(7) On that portion of the distributive share of the net profits earned on and after January 1, 1971, of a resident individual, partner or owner of a non-resident unincorporated business entity not attributable to the City of Mansfield and not levied against such unincorporated business entity.

(8) On the net profits earned on and after January 1, 1971, of all corporations derived from work done or services performed or rendered and business or other activities conducted in the City of Mansfield.

(B) In addition to the income tax levied pursuant to Section 193.012(A), there is hereby levied, to provide funds for the purpose of expenses and salaries in the Police and Fire Departments, a tax upon earnings at the additional rate of one-half of one percent ($\frac{1}{2}$ %) upon those items enumerated in Section 193.012(A)(1)-(8).

(C) In addition to the income tax levied pursuant to Sections 193.012(A) and 193.012(B), there is hereby levied, to provide funds for the purpose of expenses of operation of the municipal government, a tax upon earnings at the additional rate of one-quarter of one percent (.25%) upon those items enumerated in Sections Section 193.012(A)(1)-(8) to be allocated and expended exclusively as follows: safety services - fifty percent (50%); parks and recreation - twenty-two percent (22%); demolition of vacant properties and removal of blight - twenty percent (20%); and street lighting - eight percent (8%).

(D) In addition to the income tax levied pursuant to Sections 193.012(A), 193.012(B), and 193.012(C), there is hereby imposed and levied an additional municipal income tax at the rate of one-quarter percent (1/4%) for a period of four (4) years commencing January 1, 2022, with the proceeds therefrom to be set aside and used exclusively parks operations and services.

(E) In addition to the income tax levied pursuant to Sections 193.012(A), 193.012(B), 193.012(C), and 193.012(D), there is hereby imposed and levied an additional municipal income tax at the rate of one-quarter percent (1/4%) for a period of four (4) years commencing July 1, 2021, with the proceeds therefrom to be set aside and used exclusively for rehabilitation and repair of streets and park roads. Such additional income tax shall be levied on those sources of income set forth in Section 193.012(A)(1)-(8) of income tax ordinance for the City of Mansfield on the effective date hereof and the Director of Finance shall administer and collect such additional income tax proceeds pursuant to the provisions contained in such income tax ordinance."

SECTION 2. That the Clerk of City Council is hereby directed to forthwith certify a true copy of this Ordinance to the Board of Elections of Richland County, Ohio, and to cause this Ordinance to be published as required by law.

SECTION 3. That it is found and determined that all formal actions of this Council 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 of its committees that resulted in such formal action, were in meeting open to the public, in compliance with all legal requirements, including § 121.22 of the Revised Code of Ohio.

SECTION 4. That existing § 193.012 of the Mansfield Codified Ordinances of 1997, as amended, be, and the same is hereby, repealed, effective **January 1, 2023**, subject, however, to passage of the ballot measure hereof.

SECTION 5. That Section 1 of this Ordinance shall take force and be in effect on and after **January 1, 2023**, subject, however, to obtaining the approval of a majority of the electors of the City of Mansfield, Ohio, according to law, voting hereon at the primary election to be held on **May 3, 2023**, pursuant to the provisions of § 718.01 of the Revised Code of Ohio.

SECTION 6. That by reason of the necessity for immediate action required to enable the City to submit the levy of an additional tax on taxable income to continue to raise supplemental funds for the operation of municipal government, for without said funds, such governmental functions and others would have to be curtailed to such an extent that the public safety and welfare would be greatly jeopardized, this measure is determined to be an emergency Ordinance for the immediate preservation of the public peace, health, safety and welfare of the City of Mansfield and its inhabitants and providing it receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its adoption, otherwise from and after the earliest time allowed by law, after its passage and approval by the Mayor.

Caucus _____
1st Reading _____
2nd Reading _____
PASSED _____

SIGNED /s/ David Falquette
President

ATTEST /s/ Amy L. Yockey
Clerk of Council

APPROVED /s/ Timothy L. Theaker
Mayor

APPROVED AS TO FORM: John R. Spon
Law Director
City of Mansfield, Ohio