



## CITY OF PATASKALA

### ORDINANCE 2021-4388

Passed May 3, 2021

**AN ORDINANCE AMENDING SECTION 171.03 (IMPOSITION OF TAX) AND SECTION 171.06(A) (CREDIT) OF THE CODIFIED ORDINANCES OF THE CITY OF PATASKALA BY INCREASING THE TOTAL INCOME TAX TO 1.50% BUT ALLOWING A CREDIT NOT TO EXCEED 25%**

***WHEREAS***, in 2010, with Ordinance 2010-3959 and Ordinance 2010-3986, Council for the City of Pataskala created Chapter 171 of the Codified Ordinances of the City of Pataskala (Income Tax), pending voter approval. The income tax levied by Section 171.03 is at a rate of one percent (1.00%). This income tax was approved by a majority vote of the electors at the November 2010 election; and

***WHEREAS***, Council for the City of Pataskala believes that police protection services are vital to the safety and well-being of its residents. However, the City of Pataskala Police Department has seen an alarming number of its officers leave to work at other departments. And, the Police Department is having difficulty recruiting new and veteran police officers; and

***WHEREAS***, Council for the City of Pataskala believes the money being currently collected under the current 1.00% income tax and budgeted for police protection services is insufficient to meet the needs of the Police Department. However, Council for the City of Pataskala believes the only way to increase funding for the Police Department, under the current and foreseeable budget conditions, is to increase the City's income tax and dedicate this additional revenue to police protection services; and

***WHEREAS***, City of Pataskala Charter Section 3.01(A)(1) confers upon Council the power to levy taxes; and

***WHEREAS***, City of Pataskala Charter Section 8.01 mandates that "Council shall not adopt a municipal income tax unless the income tax is approved by a majority vote of the electors voting on the issue"; and

***WHEREAS***, contemporaneously with the adoption of this Ordinance, Council for the City of Pataskala is adopting a resolution to place this question on the November 2, 2021 ballot.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PATASKALA, COUNTY OF LICKING, STATE OF OHIO, A MAJORITY OF ALL MEMBERS ELECTED OR APPOINTED THERETO CONCURRING, THAT:**

**Section 1:** The opening paragraph of Section 171.03 shall be amended to read as follows:

The income tax levied for the City of Pataskala at a rate of one and one-half percent (1.50%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City of Pataskala.

One-third of the 1.50% tax rate shall be dedicated to providing and maintaining motor vehicles, communications, and other equipment used directly in the operation of a police department, for the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel.

**Section 2:** The tax set forth in Section 1 is an annual tax levied on the income of every person residing in or earning or receiving income in the City as well as business net profits and withholding taxes, and the tax shall be measured by municipal taxable income.

**Section 3:** Section 171.06(A) of the Codified Ordinances of the City of Pataskala shall be amended to read as follows:

(A) Every individual taxpayer domiciled in the City of Pataskala who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance, may claim a nonrefundable credit against the tax imposed by this chapter/ordinance upon satisfactory evidence that tax has been paid to another municipality. Subject to division (C) of this section, the credit shall not exceed 25% of the amount obtained by multiplying the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other municipality by the LOWER of the tax rate in such other municipality OR the tax rate imposed under this chapter/ordinance.

**Section 4:** The rate of the additional tax being voted on in November 2021 is 0.50%. If passed, the rate of the total income tax will be 1.50%.

**Section 5:** The City of Pataskala is levying the tax set forth in Section 1 in accordance with the limitations specified in R.C. Chapter 718 and its Charter and this Ordinance hereby incorporates the provisions of that chapter

**Section 6:** The purposes of the tax set forth in Section 1 is for providing and maintaining motor vehicles, communications, and other equipment used directly in the operation of a police department, for the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel.

**Section 7:** All other sections and sub-sections of Chapter 171, including the remaining language of Section 171.03 not addressed herein, shall remain unchanged, in effect, valid, and enforceable.

**Section 8:** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision-making bodies of the City of Pataskala which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

**Section 9:** This Ordinance shall become effective on January 1, 2022 if approved by a majority of electors of the City of Pataskala at the November 2, 2021 General Election.

ATTEST:

  
Kathy M. Hoskinson, Clerk of Council

  
Michael W. Compton, Mayor

APPROVED AS TO FORM:

  
Brian M. Zets, Law Director

