

# VILLAGE OF BENTLEYVILLE, OHIO

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**ORDINANCE NO: 2019-23**  
**INTRODUCED BY: GOETSCH**

**AN ORDINANCE AMENDING CODIFIED ORDINANCE NO. 880.12 OF THE INCOME TAX CHAPTER TO REDUCE THE ALLOWABLE MUNICIPAL INCOME TAX CREDIT TO RESIDENTS FOR MUNICIPAL INCOME TAXES PAID TO ANOTHER MUNICIPALITY; AND, DECLARING AN EMERGENCY.**

**WHEREAS**, existing Codified Ordinance Section 880.12 allows residents of the Village to receive taxable income for work done or services performed or rendered outside of the Village and receive a credit against the Village income tax in the amount so paid by the resident to such other municipality; and

**WHEREAS**, due to reductions in income tax realized by the Village, Council has found the need to look for other sources of revenue in order to maintain the services it has been able to provide over the years; and

**WHEREAS**, Council and the Mayor have determined that a reduction in the amount of the income tax credit would generate additional revenue for the Village needed to maintain its level of services.

**BE IT ORDAINED** by the Council of the Village of Bentleyville, County of Cuyahoga and State of Ohio, that:

**Section 1.** Codified Ordinance No. 880.12 is hereby amended to read as follows:

“**880.12. Reciprocity.** When the taxable income of a resident of the Village is subject to a municipal income tax in another municipality on the same income taxable under this Chapter, such resident shall be allowed a credit of the amount of income tax paid on such taxable income to such other municipality, up to the rate of .125%. For the purpose of this Section, taxable income includes the distributive share of net profits of the resident partner or owner of an unincorporated business entity.”

**Section 2.** The reduction in the tax credit will be effective July 1, 2019.

**Section 3.** It is of primary concern to the Mayor and Council that the health, safety, and welfare of the inhabitants of the Village of Bentleyville are addressed by maintaining, repairing and replacing, if necessary, the roads within the Village.

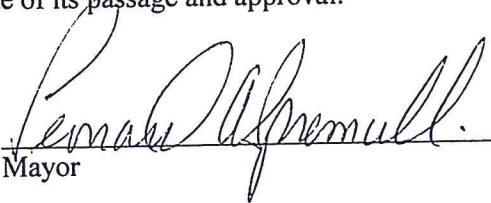
**Section 3.** With the passage of Ordinances 2019-13 and 2019-22 which allows for the issuance and sale of bonds in the aggregate amount of \$1,782,000 to be used for paying costs of resurfacing streets as designated in the plans approved or to be approved by Council, the additional revenue from the reduction of the tax credit will assist the Village in paying-off the bonds.

**Section 4.** 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 any of its Committees that

resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including the applicable sections of the Ohio Revised Code.

**Section 5.** This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health or safety of the inhabitants of the Village of Bentleyville and for the further reasons set forth in the preamble hereof, and this Ordinance shall, therefore, take effect and be in full force immediately from and after the date of its passage and approval.

June 19, 2019  
Date Passed

  
Mayor

I, the undersigned, Fiscal Officer of the Village of Bentleyville, hereby certify that there is no newspaper published or having an office of publication in the same Village and that I published the foregoing Ordinance by posting the same in five (5) of the most public places of said Village, as defined by Ordinance of Council, for a period of fifteen (15) days, beginning the date following the passage and signature of the Mayor.

  
Fiscal Officer

I, the undersigned, Fiscal Officer of the Village of Bentleyville, hereby certify that the foregoing is a true copy of Ordinance 2019-23 duly enacted by the Council of said Village on this 19 day of June, 2019.

  
Fiscal Officer