

ORDINANCE NO. 2024-6

**ORDINANCE AMENDING CHAPTER 39 – “INCOME TAX” OF THE CODIFIED
ORDINANCES OF THE VILLAGE OF SILVERTON, OHIO, INCORPORATING
REQUIRED CHANGES IN STATE LAW MANDATED UNDER H.B. 33
AND DECLARING AN EMERGENCY**

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

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict municipalities’ power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, 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 Ohio General Assembly enacted H.B. 33, and mandated that municipal income tax codes be enacted or amended to incorporate provisions of the Ohio Revised Code Sections 718.80 to 718.95, under the terms of Section 803.100 of H.B. 33 and Section 718.04(A) of the Ohio Revised Code; and

WHEREAS, such provisions of H.B. 33 are effective with taxable years beginning on or after January 1, 2024; and

WHEREAS, although the municipal income tax provisions of H.B. 33, and Section 718.04(A) of the Ohio Revised Code, violate the Home Rule Amendment, the Village of Silverton is nevertheless compelled to adopt H.B. 33’s municipal income tax provisions, on or before April 4, 2024, to avoid any doubt or taxpayer challenge as to its ability to impose a municipal income tax under the terms of Section 803.100 of H.B. 33 and Section 718.04(A) of the Ohio Revised Code; and

WHEREAS, by enacting this Ordinance, the Village of Silverton does not concede the legality of H.B. 33’s municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, or any other law that is subject to ongoing litigation in various Ohio courts.

NOW THEREFORE be it ordained by the Council of the Village of Silverton, Ohio, not less than five (5) members thereof concurring,

SECTION I. To amend and to add various Sections to Chapter 39 – Income Tax of the Municipal Code of Ordinances, which are to be added to and amend the

Municipal Code of Ordinances as set forth in the attachment and incorporated herein by reference.

SECTION II. 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 City 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.

SECTION III. This ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the Village of Silverton and its residents; the reason for the emergency being the need to immediately adopt the H.B. 33 mandates so that the Village enacts them within the time required and to incorporate such changes to the Village's Income Tax Codified Ordinance as soon as possible. Therefore, this ordinance shall take effect and be in force from and after its passage.

SECTION IV. That if any H.B. 33 provision enacted by this Ordinance is found unconstitutional, or is stayed or enjoined, that such provision shall likewise be stayed or enjoined.

PASSED this 4th day of April 2024.



John A. Smith, Mayor

ATTEST:



Jack Cameron, Village Manager


Approved as to form:



Bryan Pacheco, Village Solicitor

CERTIFICATION:

I, Meredith L. George, Clerk of Council of the Village of Silverton, County of Hamilton, State of Ohio; do hereby certify that there is no newspaper published in said municipality and that publication of the foregoing Ordinance No.2024-6 has been duly made by posting true copies in three (3) of the most public places in said municipality, as determined by Council as follows: 1) Silverton Municipal Building; 2) Parkview Ave at the Train Depot; 3) Silverton's Official Website. Said posting was for a period of fifteen days commencing April 5, 2024.



Meredith L. George
Clerk of Council of Silverton, Ohio