



### ORDINANCE CERTIFICATION

I, Sarah Dinovo, being the duly appointed Clerk of City Council of Delaware, Ohio, do hereby swear and attest that the attached document is a true and correct copy of Ordinance No. 23-71 as passed on November 13, 2023 by the Delaware City Council.



  
\_\_\_\_\_  
Sarah Dinovo  
Clerk of City Council

This Ordinance Certification dated this 13<sup>th</sup> day of November in the year 2023.

ORDINANCE NO. 23-71

AN ORDINANCE AMENDING CHAPTER 192 OF THE CITY'S CODIFIED ORDINANCES TO PROVIDE THAT THE EXISTING FIFTEEN ONE-HUNDREDTHS OF ONE PERCENT (0.15%) LEVY ON INCOME FOR THE GENERAL PURPOSE OF MUNICIPAL RECREATION FACILITIES BE COLLECTED FOR A CONTINUING PERIOD AND USED TO PROVIDE FOR MUNICIPAL PARKS AND RECREATION PURPOSES, AND THE PAYMENT OF SECURITIES ISSUED THEREFOR, AND DECLARING AN EMERGENCY.

WHEREAS, this Council has determined to submit to the electors the question of passing an ordinance to authorize that the existing fifteen one-hundredths of one percent (0.15%) levy on income for the general purpose of municipal recreation facilities be collected for a continuing period and used to provide for municipal parks and recreation purposes, and the payment of securities issued therefor (the "*Parks and Recreation Income Tax Question*"); and

WHEREAS, this Council has determined to submit to the electors the question of passing an ordinance to authorize an additional thirty-five one-hundredths of one percent (0.35%) municipal income tax rate, for a period of five (5) years commencing on January 1, 2025, to provide funds for the purposes of paying the costs of providing general municipal services and capital improvements related thereto, and the payment of securities issued therefor (the "*General Municipal Income Tax Question*");

NOW, THEREFORE, BE IT ORDAINED by The Council of The City of Delaware, State of Ohio, that:

Section 1. Amendment of Section 192.012 of the City's Codified Ordinances. Section 192.012 of the City's Codified Ordinances, be and is hereby amended to read as follows effective January 1, 2025:

**“192.012 PURPOSES OF TAX.**

To provide funds for the purposes of paying the costs of providing general Municipal services, including but not limited to providing fire protection, suppression and emergency medical services, and parks and recreation purposes, and capital improvements related thereto, and the payment of securities issued therefor, there shall be levied a tax on the City taxable income, as hereinafter defined of all businesses, professions or other activities conducted by the residents of the City; on the City taxable income of all businesses, professions or other activities conducted in the City by nonresidents and on the City taxable income of all corporations doing business in the City; and further, requiring the filing of returns and the furnishing of information by employers and all those subject to such tax; and further, imposing on employers the duty of collecting the tax at the source and paying the same to the City; and further, providing for the administration, collection and enforcement of such tax; and further, declaring violation thereof to be a misdemeanor and

imposing penalties therefor as hereinafter set forth under this chapter; and further, permitting the adjustment for municipal income taxes paid by individual taxpayers to other municipalities.”

Section 2. Amendment of Section 192.013 of the City’s Codified Ordinances. Section 192.013 of the City’s Codified Ordinances, be and is hereby amended to read as follows effective January 1, 2025:

**“192.013 IMPOSITION OF TAX.**

(a) Subject to the provisions of Section 192.081, an annual tax for the purposes specified in Section 192.012, shall be imposed on or after January 1, 2025 at the rate of one and eighty-five one-hundredths percent (1.85%) per annum, upon the following:

(1) Resident Individuals. On municipal taxable income of residents during the effective period of this chapter.

(2) Nonresident Individuals. On municipal taxable income of nonresidents for work done or services performed in the City, during the effective period of this chapter.

(3) Resident Business. On municipal taxable income attributable to the City during the effective period of this chapter of all resident corporations, associations, unincorporated businesses, professions or other entities, as derived from the sales made, work done or services performed or rendered, or business or other activities conducted in the City.

(4) Nonresident Business.

A. On municipal taxable income attributable to the City during the effective period of this chapter, of all nonresident corporations, associations, unincorporated businesses, professions or other entities, as derived from sales made, work done or services performed or rendered or business or other activities conducted in the City, whether or not such association or unincorporated entity has an office or has a place of business in the City.

B. On a resident partner's or owner's share of municipal taxable income derived during the effective period of this chapter, of a nonresident association or other unincorporated entity not attributable to the City and not levied against such association or other unincorporated entity.”

Section 3. Amendment of Section 192.014 of the City's Codified Ordinances. Section 192.014 of the City's Codified Ordinances, be and is hereby amended to read as follows effective January 1, 2025:

**“192.014 ALLOCATION OF FUNDS.**

The funds collected under the provisions of this chapter shall be allocated in such manner as provided by ordinances adopted by Council, with the following exceptions:

- (a) An amount equal to seven-tenths of one percent (0.7%) shall be paid into the Fire/EMS Income Tax Fund and such proceeds shall be used solely for fire protection, suppression and emergency medical services.
- (b) An amount equal to fifteen one-hundredths of one percent (0.15%) shall be used solely for municipal parks and recreation purposes, and the payment of securities issued therefor.”

Section 4. Continued Effect of Existing Codified Ordinances. Effective January 1, 2025, Sections 192.012, 192.013 and 192.014 of the City's Codified Ordinances, as each has heretofore existed and shall exist until that date, is hereby repealed; provided, however, that no provision of this Ordinance, including the repeal of Sections 192.012, 192.013 and 192.014 of the City's Codified Ordinances, as each has heretofore existed and shall exist until January 1, 2025, shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the existing municipal income tax authorized by Chapter 192 of the City's Codified Ordinances as it has heretofore existed and shall remain in effect until January 1, 2025.

Section 5. Compliance with Open Meeting Requirements. This City Council finds and determines that all formal actions of this City Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this City Council or any of its committees, and that all deliberations of this City Council and of any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Section 121.22 of the Ohio Revised Code.

Section 6. Captions and Headings. The captions and headings in this Ordinance are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof. Reference to a Section means a section of this Ordinance unless otherwise indicated.

Section 7. Declaration of Emergency; Effective Date. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare safety of the City, and for the further reason that this Ordinance must be immediately effective in order to enable the City to timely commence collection of the City's municipal income tax at the rate provided for in this Ordinance commencing January 1, 2025, and thereby to continue to provide services and improvements critical to the safety and well-being of

the residents of the City. Provided that (a) the requisite majority of those voting on the General Municipal Income Tax Question at the election to be held on March 19, 2024, did not vote in favor of the General Municipal Income Tax Question and (b) the requisite majority of those voting on the Parks and Recreation Income Tax Question at the election to be held on March 19, 2024, did vote in favor of the Parks and Recreation Income Tax Question, this Ordinance shall take effect on December 31, 2024 unless as of that date (i) the Delaware County Board of Elections shall have failed to certify the results of the election relating to the Parks and Recreation Income Tax Question or (ii) there is then pending a recount application or petition challenging the results of the election relating to the Parks and Recreation Income Tax Question.

VOTE ON RULE SUSPENSION:

YEAS \_\_\_\_\_ NAYS \_\_\_\_\_  
ABSTAIN \_\_\_\_\_

VOTE ON EMERGENCY CLAUSE:

YEAS 7 NAYS 6  
ABSTAIN 6

PASSED: November 13, 2023

YEAS 7 NAYS 6  
ABSTAIN 6

ATTEST: Sarah Dunno  
CITY CLERK

Andy Key/Kay  
MAYOR

I, the undersigned, being the duly appointed City Clerk of the City of Delaware, Ohio, do hereby certify that the foregoing is a true and accurate copy of Ordinance No. 23-71 passed on November 13, 2023, by the Delaware City Council.

Sarah Dunno  
City Clerk  
City of Delaware, Ohio