

CITY OF HUBER HEIGHTS
STATE OF OHIO

ORDINANCE NO. 2023-O-2593

PROVIDING FOR THE CONTINUATION OF AN EXISTING .25 PERCENT LEVY ON INCOME EFFECTIVE JANUARY 1, 2025 AND EXPIRING DECEMBER 31, 2034, AND TO SUBMIT THIS ORDINANCE TO THE ELECTORATE FOR APPROVAL OR REJECTION AND CONTINGENT UPON SUCH ELECTION APPROVAL, AMEND SECTION 192.012(B) OF CHAPTER 192, INCOME TAX, OF TITLE 9, TAXATION PART I, ADMINISTRATION TO REFLECT THE TAX CONTINUATION, AND DECLARING AN EMERGENCY.

WHEREAS, at the general election on November 4, 2014, a majority of the electors of the City of Huber Heights voted to approve a .25% levy on income, effective January 1, 2015, for a 10-year period expiring December 31, 2024, in order to provide for police and fire public safety and support, which did not tax social security benefits, pensions, interest payments, inheritance and other items excluded by the City income tax ordinance; and

WHEREAS, after deliberation the Council of the City of Huber Heights seeks to continue the existing .25% income tax rate of income tax beyond December 31, 2024, for an additional ten years; and

WHEREAS, pursuant to Section 10.04 of the Charter of the City of Huber Heights, Ohio, and the Ohio Revised Code, City Council must submit this issue to the electorate of the City for approval or rejection.

NOW, THEREFORE, BE IT ORDAINED by the City Council of Huber Heights, Ohio that:

Section 1. Subject to approval of the electors of the City of Huber Heights Ohio, a continuation of an existing .25% levy on income to provide for police and fire public safety and support, which shall not tax social security benefits, pensions, interest payments, inheritance and other items excluded by the City income tax ordinance effective January 1, 2025 and expiring December 31, 2034 is adopted.

Section 2. The proposed continuation in the rate of income tax shall be submitted by ballot to the electorate of the City for approval or rejection, on November 7, 2023, the date of the general election.

Section 3. If a majority of the electors voting thereon approve the proposed continuation in the rate of income tax, the income tax levy shall be so continued effective January 1, 2025, through December 31, 2034.

Section 4. Contingent upon such election approval, Section 192.012(B) of Chapter 192 Income Tax, of Title 9, Taxation Part 1, Administration of the Ordinances of the City of Huber Heights, Ohio shall be amended by adding the following language at the end of Section 192.012 (B):

“Beginning January 1, 2025, the income tax of .25% shall remain in effect for ten years to provide for police and fire public safety and support, as approved by the voters on November 7, 2023.”

Section 5. The levy of the annual income tax continuation is made in accordance with Chapter 718 of the Ohio Revised Code, the same being incorporated herein, and pursuant to said Chapter 718, the annual tax continuation authorized herein shall be levied on the income of every person residing in or earning or receiving income in the City of Huber Heights and shall be measured by municipal taxable income and shall be subject to the credit for taxes paid to other municipalities as is provided in Section 192.081 of the Huber Heights Codified Ordinances.

Section 6. The Clerk of Council is directed to certify a copy of this Ordinance to the Board of Elections of Montgomery County and Miami County and to take all steps necessary to place this issue on the ballot.

Section 7. 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 this Council and that all deliberations of this Council and of any of its Committees that resulted in such formal action were taken in meetings open to the public and in conformance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Section 8. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare and for the further reason that the deadline for filing this ordinance with the Boards of Elections requires that this Ordinance is effective immediately; therefore, this Ordinance shall take full force and effect immediately upon its adoption by Council.

Passed by Council on the 24th day of July, 2023;
7 Yeas; 0 Nays.

Effective Date: July 24, 2023

AUTHENTICATION:

Clerk of Council

Mayor

Date

Date