

**ORDINANCE NO. 11-2024**

**INTRODUCED BY: Mayor James P. Graven**

**AN ORDINANCE AMENDING CHAPTER 881 OF THE CODIFIED ORDINANCES OF THE CITY OF OLMSTED FALLS REGARDING MUNICIPAL INCOME TAX FOR TAX YEARS BEGINNING ON OR AFTER JANUARY 1, 2024 AND DECLARING AN EMERGENCY.**

**WHEREAS**, the Home Rule Amendment of the Ohio Constitution, Article XVII, 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 a 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 General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

**WHEREAS**, more specifically, the General Assembly enacted H.B. 33 in July 2023, and requires that municipal income tax codes be amended by January 1, 2024 such that any income or withholding tax is levied in accordance with the provisions and limitations specified in Chapter 718, and

**WHEREAS**, upon a detailed review of H.B. 33 and the Codified Ordinances of the City of Olmsted Falls, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2024 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code. Now therefore,

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OLMSTED FALLS, CUYAHOGA COUNTY, OHIO, THAT:**

**SECTION 1.** That new Chapter 881 of the Codified Ordinances be amended to read as set forth in Exhibit “A” attached hereto and incorporated herein by reference.

**SECTION 2.** The Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this Ordinance have been taken at open meetings of this Council; and that all deliberations of this Council and any of its committees that resulted in such formal action, took place in meetings open to the public, in full compliance with all legal requirements, including without limitation, those set forth in Section 121.22 of the Ohio Revised Code.

**SECTION 3.** This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety and welfare of the residents of Olmsted Falls for the reason that the amended city tax code must be in place effective January 1, 2024. Upon passage by the affirmative vote of no less than five (5) members elected to Council and approval by the Mayor or otherwise at the earliest time allowed by law, and prior Chapter 880 shall remain in force and effect for tax years beginning on or before December 31, 2015.

\_\_\_\_\_  
*Cornel Munteanu, President of Council*

PASSED: \_\_\_\_\_

APPROVED: \_\_\_\_\_  
*Mayor James P. Graven* *Date*

APPROVED AS TO FORM: \_\_\_\_\_  
*Max Rieker, Director of Law*

ATTEST: \_\_\_\_\_  
*Angela Mancini, Clerk of Council*

First Reading: \_\_\_\_\_

Second Reading: \_\_\_\_\_

Third Reading: \_\_\_\_\_

	Yea	Nay
Munteanu	_____	_____
Chitester	_____	_____
Coy	_____	_____
McFadden	_____	_____
Wolanin	_____	_____
Gluss	_____	_____
Saari	_____	_____