

ORDINANCE NO. 4-2013
INTRODUCED BY: Mayor and All of Council

AN ORDINANCE AMENDING, SUBJECT TO THE APPROVAL OF THE ELECTORS OF THE CITY OF RICHMOND HEIGHTS, SECTIONS 181.03 AND 181.04 OF THE CODIFIED ORDINANCES OF THE CITY IN ORDER TO INCREASE THE RATE OF MUNICIPAL INCOME TAX OF THE CITY TO 2.25%, EFFECTIVE JULY 1, 2013; AND DECLARING AN EMERGENCY.

WHEREAS, the municipal income tax rate of two percent (2.0%) for general municipal functions, as set forth in Sections 181.03 and 181.04 of the Administrative Code of the Codified Ordinances of the City of Richmond Heights, was established by Ordinance No. 67-92, enacted on August 11, 1992, and became effective on January 1, 1993; and

WHEREAS, Council has determined that it is necessary for the provision of general municipal functions of the City to increase the municipal income tax rate from two percent (2.0%) to two and one-quarter percent (2.25%), effective July 1, 2013.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Richmond Heights, Cuyahoga County, State of Ohio, that:

Section 1: Subject to the approval of the electors of the City of Richmond Heights, as provided for in Section 718.01 of the Ohio Revised Code, Sections 181.03 and 181.04 of the Administrative Code of the Codified Ordinances of the City of Richmond Heights are hereby amended, effective July 1, 2013, to read as follows:

181.03 IMPOSITION OF TAX.

An annual tax for the purposes specified in Section 181.01 shall be imposed on January 1, 1993 through June 30, 2013 at the rate of two percent (2.0%) per annum, and shall be imposed on and after July 1, 2013 at a rate of two and one-quarter percent (2.25%) per annum, upon the following:

(a) On all salaries, wages, commissions and other compensation earned by residents of the Municipality;

(b) On all salaries, wages, commissions and other compensation earned by nonresidents of the Municipality for work done or services performed or rendered within the Municipality;

(c) On all salaries, wages, commissions and other compensation earned for work done or services performed or rendered by employees of the Municipality who are not otherwise subject to the provisions of this chapter;

(d) On the portion attributable to the Municipality on the net profits earned of all resident unincorporated business entities or professions or other activities, derived from sales made, work done, services performed or rendered, and business or other activities conducted in the Municipality;

(e) On the portion of the distributive share of the net profits earned of a resident partner or owner of a resident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity by the Municipality;

(f) On the portion attributable to the Municipality of the net profits earned of all nonresident unincorporated business entities, professions or other activities, derived from sales made, work done, services performed or rendered, and business and other activities conducted in the Municipality, whether or not such unincorporated business entity has an office or place of business in the Municipality;

(g) On the portion of the distributive share of the net profits earned of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity by the Municipality; and

(h) On the portion attributable to the Municipality of the net profits earned of all corporations, derived from sales made, work done, services performed or rendered, and business or other activities conducted in the Municipality, whether or not such corporations have an office or place of business in the Municipality.

181.04 EFFECTIVE PERIOD.

The tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities, earned on January 1, 1993 through June 30, 2013 at a rate of two percent (2.0%) per annum and earned on and after July 1, 2013 at a rate of two and one-quarter percent (2.25%) per annum.

Section 2: Subject to the approval of the electors of the City of Richmond Heights of the increase to the income tax rate set forth in Section 1 of this Ordinance, Sections 181.03 and 181.04 of the Administrative Code of the City of Richmond Heights, as heretofore in effect, shall be repealed as of the effective date of this Ordinance.

Section 3: The purpose of the income tax set forth in Sections 181.03 and 181.04 of the Administrative Code of the Codified Ordinances of the City of Richmond Heights is for general municipal functions.

Section 4: This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this

Ordinance were taken in an open meeting of this Council or any of its committees, and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in meetings open to the public, in compliance with the law.

Section 5: This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of this City and for the further reason that this Ordinance must be immediately effective so that the this Ordinance can be filed with the Board of Elections in accordance with the statutory deadline of February 6, 2013, for the issue of the income tax increase to be placed on the ballot for a May 7, 2013 election; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

PASSED: January 8, 2013, 2013

Daniel Ursu
Daniel J. Ursu, Mayor

APPROVED: January 8, 2013

David H. Roche
David H. Roche
President of Council

ATTEST: Betsy Traben
Betsy Traben
Clerk of Council

