

ORDINANCE NO. 2017-84
INTRODUCED BY: ADMINISTRATION

**AN ORDINANCE AMENDING CHAPTER 792 OF THE
CODIFIED ORDINANCES OF THE CITY OF
LYNDHURST REGARDING MUNICIPAL INCOME TAX,
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 municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict the municipal power of taxation to the extent necessary to prevent abuse of such power, and Article XIII, 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 amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, it is necessary to amend Chapter 792 of the Codified Ordinances of the City of Lyndhurst to conform to said amendments. Now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LYNDHURST, CUYAHOGA COUNTY, STATE OF OHIO, THAT:

SECTION 1. Chapter 792 of the Codified Ordinances is amended as set forth in the document entitled “The City of Lyndhurst Income Tax Ordinance Amendments Effective January 1, 2018, Chapter 792,” attached hereto as Exhibit A and incorporated herein by reference (new material appears in red underline; deleted material appears in red strikethrough).

SECTION 2. This Ordinance shall take effect and be in force from and after January 1, 2018.

SECTION 3. The Council finds and determines that all formal actions of this Council relating to the adoption of this Ordinance have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public, in compliance with all statutory requirements including the requirements of Section 121.22 of the Ohio Revised Code.

SECTION 4. 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 the City of Lyndhurst for the reason that it is necessary to adopt this Ordinance without delay so as to make the provisions of the City’s Tax Code consistent with the provisions of the Ohio Revised Code. Therefore this Ordinance shall take effect and be in force from and after January 1, 2018, provided it receives the affirmative vote of not less than five (5) members elected to Council and signature by the Mayor, or otherwise at the earliest time allowed by law.

PASSED: December 4, 2017

MAYOR

VICE MAYOR

ATTEST: _____
Clerk of Council

I, the undersigned Clerk of Council of the City of Lyndhurst, hereby certify that there is no newspaper published or having an office of publication in said City, and that I published the foregoing Ordinance by advertising the same by title on one day in each of two consecutive weeks in a newspaper of general circulation in said City, on December 14, 2017 and December 21, 2017.

Clerk of Council

First Reading: November 20, 2017

Second Reading: December 4, 2017

Third Reading: Suspended

Passed 12-04-2017