



ORDINANCE 2021-01
Adopted May 5, 2021

AN ORDINANCE TO AMEND SECTIONS 182.13 AND 182.081 TO INCREASE THE CREDIT FOR TAXES PAID TO ANOTHER MUNICIPALITY TO 100%, FROM ONE-FOURTH OF ONE PERCENT (0.25%) TO TWO PERCENT (2%), AND AMENDING SECTION 182.012 OF THE CODIFIED ORDINANCES OF THE CITY OF POWELL TO INCREASE THE CITY INCOME TAX RATE FROM THE CURRENT RATE OF THREE-QUARTERS OF ONE PERCENT (0.75%) TO A RATE OF TWO PERCENT (2%) TO BECOME EFFECTIVE ON JANUARY 1, 2022, FOR THE PURPOSES OF PUBLIC SAFETY, ECONOMIC DEVELOPMENT, OPERATIONS EFFICIENCIES, CAPITAL IMPROVEMENTS, AND RELATED COSTS.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF POWELL, DELAWARE COUNTY, OHIO AS FOLLOWS:

Section 1: That effective January 1, 2022, Chapter 182 of the Codified Ordinances be amended to read as follows:

- 1. Section 182.012 is amended to read in full as set forth in Exhibit "A", attached hereto and incorporated herein by reference, and that all additional references to the income tax rate be amended accordingly; and
2. Sections 182.13 and 182.081 are amended to read in full as set forth in Exhibit "B", attached hereto and incorporated herein by reference.

Section 2: That it is found and determined that all formal actions of this Council concerning and related to the adoption of this Ordinance were taken in an open meeting of said Council, and that all deliberations of this Council that resulted in such formal action were made in meetings open to the public, when required by law, in full compliance with all legal requirements, including without limitation, provisions of the Charter of the City of Powell and Section 121.22 of the Ohio Revised Code.

Section 3: That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

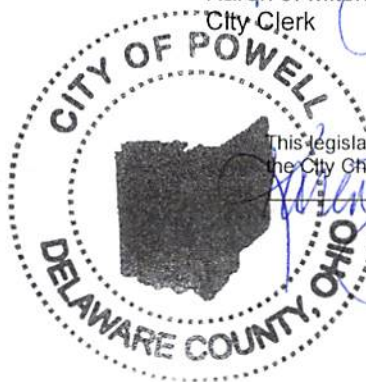
VOTE ON ORDINANCE 2021-01:

Y 7 N 0

Handwritten signature of Frank Bertone and date 5/18/2021

Handwritten signature of Karen J. Mitchell and date 5/19/2021

EFFECTIVE DATE: January 1, 2022



This legislation has been posted in accordance with the City Charter on this date 5/19/2021

Exhibit "A"

182.012 – PURPOSE OF TAX; RATE.

- (a) To establish funding for the purposes of public safety, economic development, operations efficiencies, capital improvements, and related costs, the City of Powell hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.
- (b) The annual tax is levied at a rate of two percent (2%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in Powell. The tax is levied on income, qualifying wages, commissions, and other compensation, and on net profits as hereinafter provided.

Exhibit "B"

182.13 - CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

Every individual taxpayer who resides in the City but who received net profits and income from work done or services performed or rendered outside of the City, if it be made to appear that he/she had paid a municipal income tax or excise tax based on income, on such net profits and income in another municipality, shall be allowed a one hundred percent (100%) credit for the amount so paid by him/her or in the taxpayer's behalf in such other municipality, but the credit shall not exceed the tax assessed by this chapter. The net tax due the City after application of the credit shall be the difference between the tax assessed by this chapter and the credit.

182.081 - CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

Every individual taxpayer who resides in the City but who received net profits and income from work done or services performed or rendered outside of the City, if it be made to appear that he/she had paid a municipal income tax or excise tax based on income, on such net profits and income in another municipality, shall be allowed a one hundred percent (100%) credit for the amount so paid by him/her or in the taxpayer's behalf in such other municipality, but the credit shall not exceed the tax assessed by this chapter. The net tax due the City after application of the credit shall be the difference between the tax assessed by this chapter and the credit.