

*Village of Crooksville, Perry County, Ohio*

**ORDINANCE NO. 2720**

**AN ORDINANCE TO AMEND ORDINANCE NO 2548 OF THE ORDINANCES OF THE VILLAGE OF CROOKSVILLE REGARDING VILLAGE INCOME TAX AND DECLARING AN EMERGENCY**

**WHEREAS**, on December 7, 2015, in accordance with H.B. 5, the Village of Crooksville did adopt Ordinance No. 2548, amending Ordinance Nos. 979, 2163, 2197, and 2270, and providing for governance of the Village of Crooksville Income Tax;

**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**, through H.B. 49, the General Assembly made certain updates to the comprehensive amendment of Chapter 718 of the Ohio Revised Code that had been made through H.B. 5, necessitating additional updates to the Village's Income Tax Ordinance which were not previously made;

**WHEREAS**, upon a detailed review of the Village of Crooksville's Ordinance 2548 by RITA, it is found and determined by this Council to adopt RITA Rules and Regulations in recognition of the updates necessitated by H.B. 49.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF CROOKSVILLE, STATE OF OHIO, THAT:**

**Section 1.** That Ordinance Number 2548 is amended to include the following:

The Village of Crooksville hereby adopts the Regional Income Tax Agency (RITA) Rules and Regulations, including amendments that may be made from time to time, for use as the Municipality's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the Municipality's Income Tax Ordinance and the RITA Rules and Regulations, the Ordinance will supersede. Until and if the contractual relationship between the Municipality

and RITA ceases, this section shall supersede all other provisions within Chapter 173 regarding promulgation of rules and regulations by the Tax Administrator.

**Section 2.** Emergency Clause: This ORDINANCE is hereby declared an emergency measure necessary for the immediate preservation of the peace, health, safety and welfare of the Village of Crooksville and the members thereof, and for the purpose of providing for the ability of the Village to pay its expenses and obligations and to conduct and manage its business and affairs, and for the efficient and timely adoption and enactment of income tax rules and regulations for the Village's contract with RITA. Therefore, this ORDINANCE shall go into immediate effect upon its passage.

**1<sup>st</sup> Reading:** Waived on 3/4 Vote.

**2<sup>nd</sup> Reading:** Waived on 3/4 Vote.

**3<sup>rd</sup> Reading:** Passed on 2/3 Vote.

**Passed on 2/3 Vote:** November 7, 2022

  
Chris Mohler, Mayor

ATTESTED:

Courtney Edwards  
Courtney Edwards, Fiscal Officer

**Posting Certification**

This Ordinance was posted at the five prescribed locations within the Village of Crooksville, Ohio, on the 8<sup>th</sup> day of November, 2022.

Courtney Edwards  
Courtney Edwards, Fiscal Officer