

RESOLUTION NO. 8-81

CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMAN Charles Taylor on the 4th  
day of May, 1981

A RESOLUTION SPECIFYING AUGUST 4, 1981 AS THE DATE FOR SUBMITTING TO THE ELECTORS OF THE CITY OF CENTERVILLE (MONTGOMERY COUNTY) OHIO FOR THEIR APPROVAL THE LEVYING OF AN ADDITIONAL TAX ON INCOME AT THE RATE OF THREE QUARTER OF ONE PERCENT IN ADDITION TO THE ONE PERCENT CURRENTLY BEING LEVIED AND COLLECTED; AND DIRECTING THE BOARD OF ELECTIONS OF MONTGOMERY COUNTY TO CONDUCT THE ELECTION.

WHEREAS, the Council of the City of Centerville, Ohio proposes to pass an Ordinance levying a tax on income at the rate of three quarter of one percent in addition to the one percent tax on income currently being levied and collected which proposed Ordinance also provides that same shall not be effective until approved by the electors of said City at an election to be held on August 4, 1981 said additional tax to begin October 1, 1981 and;

WHEREAS, Section 718.01 of the Revised Code of Ohio requires that such an income tax in excess of one percent shall not be levied without first having been approved by a majority of the electors on the question at a general, primary, or special election; and

WHEREAS, the Council of the City of Centerville desires that a special election be held in the City of Centerville on August 4, 1981 at which time said Ordinance shall be submitted to the electors for their approval as required by the statutory section referred to above; and

WHEREAS, pursuant to Section 5.08 of the Centerville Charter this Resolution shall become effective immediately upon passage;

NOW THEREFORE,

THE MUNICIPALITY OF CENTERVILLE HEREBY RESOLVES:

SECTION 1. That August 4, 1981 shall be, and it hereby is, specified as the date of a special election to be held to submit to the electors for their approval of the proposed Ordinance, a copy of which is attached hereto and incorporated herein levying a tax on income at the rate of three quarter of one percent in addition to the one percent on income currently being levied and collected; said additional tax to begin October 1, 1981.

SECTION 2. That the Board of Elections of Montgomery County, Ohio shall be, and it hereby is, directed to conduct the special election as specified in Section 1. of this Resolution.

SECTION 3. That the ballot for said special election specified in Section 1 of this Resolution shall be in the following form:

"Shall the Ordinance providing for a tax on income at the rate of three quarter of one percent in addition to the one percent tax on income currently being levied and collected, beginning October 1, 1981 for the purpose of providing funds for the purposes of general Municipal operations which includes maintenance, repair and upgrading of existing streets, new equipment, extension and enlargement of Municipal

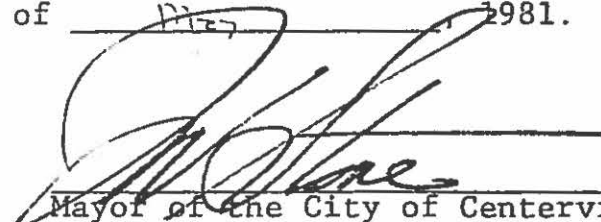
services and facilities and capital improvements of the City, be passed?"

|                        |  |
|------------------------|--|
| For the Income Tax     |  |
| Against the Income Tax |  |

SECTION 4. That the Clerk of the City Council shall be, and she hereby is, authorized and directed forthwith to file a certified copy of this Resolution, together with a certified copy of said proposed Ordinance with the Board of Elections of Montgomery County, Ohio.

SECTION 5. Pursuant to Section 5.08 of the Centerville Code this Resolution is effective immediately upon passage.

PASSED this 4th day of May, 1981.

  
\_\_\_\_\_  
Mayor of the City of Centerville,  
Ohio

ATTEST:

  
\_\_\_\_\_  
Clerk of the Council of the  
City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of the Council of the City of Centerville, Ohio, hereby certifies the foregoing to be a true and correct copy of Resolution Number 8-81, passed by the Council of the City of Centerville, Ohio, on the 4th day of May, 1981.

  
\_\_\_\_\_  
Clerk of the Council

Approved as to form, consistency with existing ordinances, the charter & constitutional provisions.

Department of Law  
Robert N. Farquhar  
Municipal Attorney

ORDINANCE NO. \_\_\_\_\_

CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMAN \_\_\_\_\_ on the \_\_\_\_\_ day  
of \_\_\_\_\_, 1981.

AN ORDINANCE AMENDING CHAPTER 191 OF THE CENTERVILLE MUNICIPAL CODE TO PROVIDE FOR A THREE QUARTER OF ONE PERCENT TAX ON INCOME IN ADDITION TO THE ONE PERCENT TAX ON INCOME CURRENTLY BEING LEVIED AND COLLECTED

THE MUNICIPALITY OF CENTERVILLE HEREBY ORDAINS:

Section 1. Section 191.03 of the Centerville Municipal Code is hereby amended as follows:

(a) Subject to the provisions of Section 191.18, an annual tax for the purposes specified in Section 191.01 shall be imposed for the period beginning September 1, 1970, at the rate of one percent per annum and for the period beginning October 1, 1981, at the rate of three quarter of one percent in addition to the aforesaid one percent upon the following:

- (1) On all salaries, wages, commissions and other compensation received during the effective period of this chapter by residents of the City.
- (2) On all salaries, wages, commissions and other compensations received during the effective period of this chapter by nonresidents for work done or services performed or rendered in the City.
- (3) A. On the portion attributable to the City of the net profits earned and accrued or received during the effective period of this chapter of all resident associations, unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City.  
B. On the portion of the distributive share of the net profits earned and accrued or received during the effective period of this chapter of a resident partner or owner of a resident unincorporated business entity not attributable to the City chapter upon which the tax was not paid by the entity.
- (4) A. On the portion attributable to the City of the net profits earned and accrued or received during the effective period of this chapter of all non-resident associations, unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City, whether or not such association or other unincorporated business entity has an office or place of business in the City.

B. On the portion of the distributive share of the net profits earned and accrued or received during the effective period of this chapter of a resident partner or owner of a nonresident association or other incorporated business entity not attributable to the City on which the tax was not paid by the entity.

- (5) On the portion attributable to the City of the net profits earned and accrued or received during the effective period of this chapter of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the City whether or not such corporations have a place of business in the City.
- (b) The portion of the entire net profits of a taxpayer to be allocated as having been derived from within the City in the absence of actual records thereof, shall be determined as follows:

- (1) Multiply the entire net profits by a business allocation percentage to be the average ratio of:

A. The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average net book value of all the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.

B. Wages, salaries and other compensation paid or accrued during the taxable period to persons employed in the business or profession for services performed in the City to wages, salaries and other compensation paid or accrued during the same period to persons employed in the business or profession, wherever their services are performed.

C. Gross receipts of the business or profession from sales made and services performed during the taxable period in the City to gross receipts of the business or profession during the same period from sales and services, wherever made or performed. In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted so as to produce such result.

- (2) As used in subparagraph (b) (1) C. hereof, "sales made in the City" means:

A. All sales of tangible personal property which is delivered within the City regardless of where title passes if shipped or delivered from a stock of goods within the City;

B. All sales of tangible personal property which is delivered within the City regardless of where title passes even though transported from a point outside the City if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales

result from such solicitation or promotion;

C. All sales of tangible personal property which is shipped from a place within the City to purchasers outside the City regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(c) For the purpose of this section, the taxable base shall be determined in accordance with the Federal tax interpretations, when applicable, and with the accounting method used by the taxpayer for Federal income taxes adjusted to the requirements of this chapter.

Section 2. Section 191.08 of the Centerville Municipal Code is hereby amended as follows:

- (a)(1) Each employer shall at the time of the payment of any salary wage, commission or other compensation, deduct the tax of one percent beginning September 1, 1970, and deduct the additional tax of three quarter of one percent beginning October 1, 1981 of the gross salaries, wages, commissions or other compensation due by the employer to his employees who are subject to the provisions of this chapter. In making such deduction at the time of payment, the employer shall compute the tax to the nearest full cent so that mills of five or more shall be increased to the next full cent and mills less than five shall be dropped. No person shall be entitled to a refund merely because such rounding off of the tax results in an apparent overpayment based on his total earnings. Each employer shall, on or before the last day of each month, make a return and pay to the Superintendent, the tax withheld during the preceding month. However, the Superintendent shall have the authority to approve the filing of returns and payments of the tax withheld on a quarterly basis. In such case, the employer shall, on or before the last day of each month following the calendar quarters ending March 31, June 30, September 30 and December 31, make a return and pay to the Superintendent the tax withheld during the preceding calendar quarter. Such approval for quarterly filings and payments may be withdrawn by the Superintendent when it is to the best interest of the City to do so. The Superintendent shall provide by regulation, the manner in which such approval is to be granted or withdrawn.
- (2) The employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such tax has in fact been withheld.
- (b) Each employer in collecting the tax, shall be deemed to hold the same until payment is made by such employer to the City, as a trustee for the benefit of the City and any such tax collected by such employer from his employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer.
- (c) On or before January 31 of each year beginning with the year 1971, each employer shall file a withholding return on a form prescribed by and obtainable upon request from the Superintendent, setting forth the names and addresses of all employees from whose compensation the tax was

withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the rules and regulations adopted by the Superintendent.

Section 3. The Clerk of Council is hereby authorized and directed to file a certified copy of this Ordinance with the Board of Elections of Montgomery County, Ohio.

Section 4. This Ordinance shall become effective on the earliest date allowed by law provided that it has been approved by the electors at an election to be held on August 4, 1981.

PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 1981.

\_\_\_\_\_  
Mayor of the City of Centerville,  
Ohio

ATTEST:

\_\_\_\_\_  
Clerk of the Council  
City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of the Council of the City of Centerville, Ohio, hereby certifies the foregoing to be a true and correct copy of Ordinance No. \_\_\_\_\_, passed by the Council of the City of Centerville, Ohio, on the \_\_\_\_\_ day of \_\_\_\_\_, 1981.

\_\_\_\_\_  
Clerk of the Council

Approved as to form, consistency,  
with existing ordinances, the  
charter & constitution of the city.

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Robert H. Pappalar  
Municipal Attorney,