

# THE CITY COUNCIL OF NORTH ROYALTON, OHIO

ORDINANCE NO. 23-147

INTRODUCED BY: Marnecheck, Wos, Barath

AN ORDINANCE AMENDING THE CODIFIED ORDINANCES OF THE CITY OF NORTH ROYALTON PART 8 BUSINESS REGULATION AND TAXATION CODE, CHAPTER 881 MUNICIPAL INCOME TAXES, SECTION 881.03 IMPOSITION OF TAX, SECTION 881.05 ANNUAL RETURN; FILING, SECTION 881.18 INTEREST AND PENALTIES AND BY CREATING A NEW SECTION 881.27 ELECTION TO BE SUBJECTED TO R.C. 718.80 TO 718.95, AND DECLARING AN EMERGENCY

WHEREAS: HB 33 was enacted by the Ohio General Assembly which made changes pertaining to municipal income taxes; and

WHEREAS: It is therefore necessary to amend the Codified Ordinances of the City of North Royalton Part 8 Business Regulation and Taxation Code, Section 881.03 Imposition of Tax, Section 881.05 Annual Return; Filing, Section 881.18 Interest and Penalties and by creating a new Section 881.27 Election to be Subjected to R.C. 718.80 to 718.95 in order to incorporate these changes in to the existing code; and

WHEREAS: Council desires to provide for these amendments.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH ROYALTON, COUNTY OF CUYAHOGA AND STATE OF OHIO, THAT:

Section 1. Council hereby amends the Codified Ordinances of the City of North Royalton Part 8 Business Regulation and Taxation Code, Chapter 881 Municipal Income Taxes, Section 881.03 Imposition of Tax, Section 881.05 Annual Return; Filing, Section 881.18 Interest and Penalties and by creating a new Section 881.27 Election to be Subjected to R.C. 718.80 to 718.95, copies of which are attached hereto as Exhibit A and incorporated as if fully rewritten.

Section 2. Chapter 881 of the Codified Ordinances of the City of North Royalton is hereby amended as provided for herein and all other provisions of this chapter shall remain in full force and effect.

Section 3. This Ordinance shall supersede all previously adopted Ordinances in direct conflict herewith.

Section 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the city, and for the further reason that it is immediately necessary to amend Chapter 881 Municipal Income Taxes of the Codified Ordinances of the City of North Royalton in order to incorporate the changes made by HB 33.

THEREFORE, provided this Ordinance receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

  
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PRESIDENT OF COUNCIL

APPROVED: 

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MAYOR

DATE PASSED: December 5, 2023

DATE APPROVED: Dec. 5, 2023

ATTEST:   
ACTING DIRECTOR OF LEGISLATIVE SERVICES

First reading November 21, 2023  
Second reading suspended  
Third reading December 5, 2023