

# EXHIBIT B

2022-85

Ordinance No.

Passed

12/21/2022

**AN ORDINANCE AMENDING SECTION 882.07 OF CHAPTER 882 OF THE CODIFIED ORDINANCES OF THE CITY OF VERMILION AND DECLARING AN EMERGENCY.**

**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**, Section II-1 of the City's Charter provides that "[t]he Municipality shall have all the powers, general or special, governmental or proprietary, that may now or hereafter lawfully be possessed or exercised by municipal corporations under the Constitution and laws of the State of Ohio"; and

**WHEREAS**, Chapter 882 of the City's Codified Ordinances contains regulations concerning the imposition and collection of an annual municipal income tax to provide funds for such things as municipal operations, maintenance, equipment, services, facilities, street construction and capital improvements and includes a credit for taxes paid for municipal taxes to other jurisdictions; and

**WHEREAS**, Ordinance 2016-77 amended Section 882.07(A), Credit for Tax Paid to Other Municipalities, of Chapter 882, Income Tax, of the City's Codified Ordinances; and

**WHEREAS**, in 2018, by way of Ordinance 2018-19, the Council of the City of Vermilion approved a comprehensive revision to Chapter 882, Income Tax, of the City's Codified Ordinances; and

**WHEREAS**, it was recently discovered that the 2018 comprehensive revision inadvertently omitted the language in 882.07(A) as amended and approved by the Council of the City of Vermilion in Ordinance 2016-77; and

**WHEREAS**, the Council of the City of Vermilion seeks to amend Section 882.07(A), Credit for Tax Paid to Other Municipalities, of Chapter 882, Income Tax, of the City's Codified Ordinances as approved by Ordinance 2016-77 and correct the inadvertent error that occurred when Chapter 882, Income Tax, of the City's Codified Ordinances was revised in 2018.

**NOW, THEREFORE BE IT ORDAINED** by the Council of the City of Vermilion, Counties of Erie and Lorain, State of Ohio:

**SECTION 1.** Section 882.07, Credit for Tax Paid to Other Municipalities, of Chapter 882, Income Tax, of the City's Codified Ordinances is amended to read as follows:

**"882.07 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.**

(A) Every individual taxpayer domiciled in the City who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this Chapter, may claim a nonrefundable credit against the tax imposed by this Chapter upon satisfactory evidence that tax has been paid to another municipality. Subject to division (C) of this section, the credit shall not exceed ~~1%~~ 100% of the amount obtained by multiplying the income, qualifying wages, commissions, net profits, or other compensation subject to tax in the other municipality by the LOWER of the tax rate in such other municipality OR the rate of .5%.

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**SECTION 2.** Section 882.07(A), Credit for Tax Paid to Other Municipalities, of Chapter 882, Income Tax, of the City's Codified Ordinances is amended only as specifically set forth in Section 1 of this Ordinance. All other provisions of Section 882.07 not specifically amended in this Ordinance remain in full force and effect as they existed prior to the approval of this Ordinance.

**SECTION 3.** It is found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements, including 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 public health, safety and general welfare of the City and its residents and for the further reasons that it is necessary to enact this measure immediately to provide ample time necessary to proceed with the financing, infrastructure, operational, facility and public safety planning of the City and to ensure the tax credit is implemented as intended. Wherefore, this Ordinance shall be in full force and effect immediately upon its adoption and approval by the mayor.

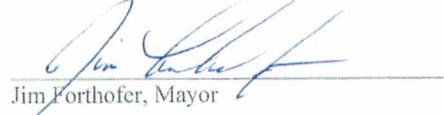
PASSED: 12/21, 2022

  
Monica Sweinhagen, President of Council

ATTEST: 12/21, 2022

  
Gwen E. Fisher, Clerk of Council

APPROVED: 12/21, 2022

  
Jim Forthofer, Mayor

Prepared by:

Susan Anderson, Law Director - 12/19/2022

# EXHIBIT C

2022-43  
Ordinance No. \_\_\_\_\_

Passed 6-27 2022

AN ORDINANCE REPEALING SECTION 882.07 OF CHAPTER 882 OF THE CODIFIED ORDINANCES OF THE CITY OF VERMILION AND DECLARING AN EMERGENCY.

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, Section II-1 of the City's Charter provides that "[t]he Municipality shall have all the powers, general or special, governmental, or proprietary, that may now or hereafter lawfully be possessed or exercised by municipal corporations under the Constitution and laws of the State of Ohio"; and

WHEREAS, Chapter 882 of the City's Codified Ordinances contains regulations concerning the imposition and collection of an annual municipal income tax to provide funds for such things as municipal operations, maintenance, equipment, services, facilities, street construction and capital improvements and includes a credit for taxes paid for municipal taxes to other jurisdictions; and

WHEREAS, the City's Finance Director has identified a need for additional funds to adequately maintain, support or improve City functions, including without limitation its operations, maintenance, equipment, services, facilities, street construction and/or capital improvements, and Council now wishes to repeal the credit contained in Chapter 882 in order to derive additional funds from the City's existing municipal income tax to contribute to the financing for such functions.

NOW, THEREFORE BE IT ORDAINED by the Council of the City of Vermilion, Counties of Erie and Lorain, State of Ohio:

**SECTION 1.** Section 882.07, Credit for Tax Paid to Other Municipalities, of Chapter 882, Income Tax, of the City's Codified Ordinances is repealed in its entirety, effective as of January 1, 2023. Except for the repeal of Section 882.07 as provided for in this Section 1, all other existing sections and provisions of Chapter 882, Income Tax, of the City's Codified Ordinances remain in continuing effect as enacted.

**SECTION 2.** It is found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

**SECTION 3.** This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and general welfare of the City and its residents and for the further reason that it is necessary to enact this measure immediately to provide ample time necessary to proceed with the financing, infrastructure, operational, facility and public safety planning of the City. Wherefore, this Ordinance shall be in full force and effect immediately upon its adoption and approval by the Mayor.

PASSED: 6/27, 2022

Monica Stark  
Monica Stark, President of Council

ATTEST: 6/27, 2022

Gwen Fisher  
Gwen Fisher, Clerk of Council

APPROVED: 6/27, 2022

James Forthofer  
James Forthofer, Mayor

This document prepared as to form:  
By: Susan Anderson - Law Director - June 2, 2022

# EXHIBIT D

2022-81

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_

12/12, 2022

**AN ORDINANCE REPEALING ORDINANCE 2022-43 ADOPTED JUNE 27, 2022  
AND DECLARING AN EMERGENCY**

**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**, Chapter 882 of the City's Codified Ordinances contains regulations concerning the imposition and collection of an annual municipal income tax to provide funds for such things as municipal operations, maintenance, equipment, services, facilities, street construction and capital improvements and includes credit for taxes paid for municipal taxes to other jurisdictions; and

**WHEREAS**, through Ordinance 2022-43 and effective as of January 1, 2023, this Council repealed a credit for taxes paid for municipal taxes to other jurisdictions contained in Section 882.07 of Chapter 882 of the City's Codified Ordinances; and

**WHEREAS**, after Ordinance 2022-43 was approved, it was discovered that the credit repealed had been originally implemented through a vote of the electors; and

**WHEREAS**, Council now wishes to repeal Ordinance 2022-43 in order to maintain the tax credit as voted upon by the residents of the City.

**NOW, THEREFORE BE IT ORDAINED** by the Council of the City of Vermilion, Counties of Erie and Lorain, State of Ohio:

**SECTION 1.** That Ordinance 2022-43 is hereby repealed such that the Ordinance is deemed to have no force and effect.

**SECTION 2.** Chapter 882, Income Tax, of the City's Codified Ordinances, and including without limitation, Section 882.07, Credit for Tax Paid to Other Municipalities, shall continue to be in effect in its entirety and read as set forth immediately prior to the adoption of Ordinance 2022-43 on June 27, 2022.

**SECTION 3.** It is found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements, including 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 public health, safety and general welfare of the City and its residents and for the further reason that it is necessary to enact this measure immediately to prevent the implementation of Ordinance 2022-43 on its stated effective date of January 1, 2023. Wherefore, this Ordinance shall be in full force and effect immediately upon its adoption and approval by the Mayor.

PASSED: 12/12, 2022

Monica Sweinhagen  
Monica Sweinhagen, President of Council

ATTEST: 12/12, 2022

Gwen Fisher  
Gwen Fisher, Certified Municipal Clerk

APPROVED: 12/12, 2022

James Forthofer  
James Forthofer, Mayor

This document prepared as to form:  
By: Susan Anderson - Law Director - 12/8/2022