

ORDINANCE NO. 2025-28
VILLAGE OF BUCKEYE LAKE, OHIO
SECOND READING

AN ORDINANCE ESTABLISHING A MUNICIPAL INCOME TAX AT A RATE OF ONE AND ONE-HALF PERCENT (1.5%) PER YEAR, EFFECTIVE JANUARY 1, 2026, AND AUTHORIZING THE MAYOR AND FISCAL OFFICER TO EXECUTE AN AGREEMENT FOR PARTICIPATION IN THE REGIONAL COUNCIL OF GOVERNMENTS (A/K/A REGIONAL INCOME TAX AGENCY) RELATING TO THE ADMINISTRATION AND COLLECTION OF MUNICIPAL INCOME TAX.

WHEREAS, Council has determined that additional revenue is needed for police protection, capital improvements, and general municipal operating expenses, maintenance, and equipment; and

WHEREAS, Article XII, Section 3(B) of the Ohio Constitution and Revised Code Section 718, *et seq.* permits the taxation of income; and

WHEREAS, the Village Charter Section 8.03 provides that “The power of Council to levy taxes shall be subject to the limitations now or hereafter provided by this Charter...Nothing contained in this Charter shall be construed as authorizing Council...to levy a tax on the income of the residents of the Village...without first submitting the question of whether to levy the tax or the increased tax to a vote of the people”; and

WHEREAS, pursuant to Revised Code 718 *et seq.* and Charter Section 8.03, Council wishes to authorize an income tax and submit the question of the income tax to vote of the people at the next regularly scheduled election; and

WHEREAS, the Regional Council of Governments was created pursuant to Revised Code 167 to foster cooperation between municipalities; and

WHEREAS, the creation of the Regional Council of Governments was primarily to establish a central administration and collection of municipal income tax, otherwise known as the Regional Income Tax Agency (RITA), for the participating municipalities; and

WHEREAS, Council has determined that additional revenue is needed for police protection, capital improvements, and general municipal operating expenses, maintenance, and equipment and is submitting the income tax question to the electors of the Village; and

WHEREAS, Council finds it in the best interest of the Village to join the Regional Council of Governments for the purpose of having the Regional Income Tax Agency administer the Village Income Tax Ordinance;

NOW THEREFORE, BE IT ORDAINED, a majority of Council concurring,

Section 1: It had been determined by the Council of the Village of Buckeye Lake that it is necessary that an Income Tax be levied on the incomes of the residents and businesses of the Village, at a rate of one and one-half percent (1.5%) per year, to begin January 1, 2026, and said levy of one and one-half percent (1.5%) on income is hereby created and adopted.

Section 2: The Mayor and Fiscal Officer are authorized and directed to execute, on behalf of the Village, an agreement for participation in the Regional Council of Governments for the administration and

collection of the Village income tax through the Regional Income Tax Agency. Pursuant to the agreement, the Village’s representative to the Regional Council of Governments is the Fiscal Officer and the alternate representative is the Mayor.

Section 3: The administration and collection by the Regional Income Tax Agency shall be pursuant to “Income Tax Regulations” attached hereto and incorporated herein by reference as Exhibit A.

Section 4: In accordance with Section 718.01 of the Ohio Revised Code, and Charter 8.03, said issue of the creation and adoption of this Ordinance shall be placed on the ballot at the election on November 4, 2025 and shall be so directed as required by separate resolution. Further, the Clerk of Council is hereby directed and authorized to take all steps necessary for the placing the issue of this Ordinance on the November 4, 2025 election ballot, give notice, and advertise the proposed ballot issue and election in a newspaper of general circulation as required by law.

Section 5: The provisions of this Ordinance establishing an income tax and establishing the Regional Council of Governments and Regional Income Tax Agency as the tax administrator for the Village shall only become effective upon passage of the income tax by the electors of the Village at the November 4, 2025 election.

Section 6: It is hereby found 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 that resulted in this formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 7: This ordinance shall become effective at the earliest time provided for by law.

ADOPTED this _____ day of _____, 2025

Attest:

Council Clerk, Samantha Torres

Council President, John Lemmon

Date Filed with Mayor _____

Date Approved by Mayor _____

Mayor, Linda Goodman

APPROVED:

Approved as to form on this day, _____.

Bradley S. Nicodemus, Esq.
Solicitor, Village of Buckeye Lake