

ORDINANCE NO. 2023-03  
VILLAGE OF BUCKEYE LAKE, OHIO  
SECOND READING

— FAILED

January 23, 2023

**AN ORDINANCE ESTABLISHING A MUNICIPAL INCOME TAX AT A RATE OF ONE AND ONE-HALF PERCENT (1.5%) PER YEAR, EFFECTIVE JULY 1, 2023, AND THE DECLARATION OF AN EMERGENCY.**

**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;

**NOW THEREFORE, BE IT RESOLVED,**

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 July 1, 2023, and said levy of one and one-half percent (1.5%) on income is hereby created and adopted.

Section 2: 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 May 2, 2023 and shall be so directed as required by separate resolution.

Section 3. The Clerk of Council is hereby directed and authorized to take all steps necessary for the placing the issue of this Ordinance on the May 2, 2023 election ballot, give notice, and advertise the proposed ballot issue and election in a newspaper of general circulation as required by law.

Section 4: 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 5: For the reasons in the preamble, this ordinance is deemed to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and general welfare of the citizens of Buckeye Lake, Ohio. Therefore, this ordinance shall become effective immediately upon its passage by Council.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2023

Attest: \_\_\_\_\_  
Council Clerk, Samantha Torres

\_\_\_\_\_  
Council President, Linda Goodman

Date filed with Mayor: \_\_\_\_\_, 2023

Date Approved by Mayor: \_\_\_\_\_, 2023

\_\_\_\_\_  
Mayor, Jeryne Peterson

APPROVED:

Approved as to form on this day, \_\_\_\_\_.

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