



Agenda

Oxford City Council

Court House

TUESDAY, JULY 27, 2010

EXECUTIVE SESSION

None

1. Roll Call. Richard Keebler, Mayor Ken Bogard, Vice-Mayor John Harman Bob Blackburn Kevin McKeehan Kate Currie Greig Rutherford

MEETING PROCEDURE: Comments from the Public are welcome at two different times during the course of the meeting: (1) Comments on items not on the Agenda, and Consent Agenda items, will be heard under Public Comments – and (2) Comments on all Resolutions and Ordinances will be heard during Council consideration of said item. Please wait until you are recognized by the Mayor, proceed to the podium, state your name and address so that your comments may be properly recorded and limit your remarks to a period of five minutes or less.

REGULAR MEETING

7:00 P.M.

PLEDGE OF ALLEGIANCE

2. Approval of Agenda.

This facility is wheelchair accessible. If you plan to attend this meeting and you have a disability that requires special arrangements, please notify the City Manager's office 48 hours in advance so that reasonable accommodations can be made.

3. Ordinance - Second Reading.

- A. An Ordinance Authorizing The City Of Oxford, Ohio, Pursuant To Ohio Revised Code Section 718.01(C) To Place On The Ballot At The General Election On November 2, 2010, A Proposed Ordinance Repealing Section 181.01, "Purpose", Section 181.03, "Imposition Of Tax", And Section 181.04, "Effective Period", Of The Oxford Codified Ordinances, And Adopting New Section 181.01, "Purpose", Section 181.03, "Imposition Of Tax", And Section 181.04, "Effective Period", Of The Oxford Codified Ordinances To Increase The Income Tax Rate By One Quarter Of One Percent (0.25%) For The Purpose Of Maintaining And Improving Current Fire And Emergency Medical Services General Operation, Equipment And Facilities And Declaring An Emergency. (Doug Elliott, City Manager (Tabled).



Staff Report/Ordinance

4. Resolution.

- A. A Resolution requesting and authorizing the Butler County Board of Elections to place upon the City of Oxford, Ohio Ballot at the General Election on November 2, 2010, the question of whether Ordinance No. 3121 increasing by one quarter of one percent (.25%) the City of Oxford income tax rate to a total rate of two percent (2%) shall be approved in accordance with Section 718.01 of the Ohio Revised Code, the increase to provide for maintaining and improving current Fire and Emergency Medical Services, general operation, equipment and facilities. (Doug Elliott, City Manager) (Tabled)



Staff Report/Resolution

5. Adjourn.

CITY OF OXFORD

STAFF SUMMARY REPORT

Report to the City Manager

Clerk of Council
Originating Department

Council Meeting Of: July 6, 2010

Mary Ann Eaton

Account Code No. #: N/A

Prepared By

Budgeted Amount: N/A

July 1, 2010

Date Prepared

Agenda Title Ordinance authorizing the City of Oxford to place on the ballot at the General Election on November 2, 2010 a proposed earnings tax increase of one quarter of one percent.

Recommendation: Approve

Discussion:

On July 29, 2010 City Council held a Special Meeting to discuss a proposed earnings tax increase to fund Fire/EMS Service Improvements. At the conclusion of the meeting the following motion was made and passed by a majority of Council:

'Council through voice vote request the City Manager to prepare legislation outlining a 0.25% earnings tax increase for the City of Oxford to fund Fire/EMS Services to be placed on the ballot in November 2010.'

The proposed Ordinance is the first step to accomplish this initiative.

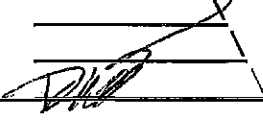
Approved By:

Initial Date

Department Head:

City Attorney:

City Manager:

 7/2/10

ORDINANCE NO.

ORDINANCE AUTHORIZING THE CITY OF OXFORD, OHIO, PURSUANT TO OHIO REVISED CODE SECTION 718.01(C) TO PLACE ON THE BALLOT AT THE GENERAL ELECTION ON NOVEMBER 2, 2010, A PROPOSED ORDINANCE REPEALING SECTION 181.01, "PURPOSE", SECTION 181.03, "IMPOSITION OF TAX", AND SECTION 181.04, "EFFECTIVE PERIOD", OF THE OXFORD CODIFIED ORDINANCES, AND ADOPTING NEW SECTION 181.01, "PURPOSE", SECTION 181.03, "IMPOSITION OF TAX", AND SECTION 181.04, "EFFECTIVE PERIOD", OF THE OXFORD CODIFIED ORDINANCES TO INCREASE THE INCOME TAX RATE BY ONE QUARTER OF ONE PERCENT (0.25%) FOR THE PURPOSE OF MAINTAINING AND IMPROVING CURRENT FIRE AND EMERGENCY MEDICAL SERVICES GENERAL OPERATION, EQUIPMENT AND FACILITIES AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

- SECTION I: Additional revenues are necessary to maintain current fire and emergency medical service levels.
- SECTION II: The Ohio Revised Code provides that a levy of a tax on income at a rate in excess of one percent (1%) requires the approval of a majority of the electors of the City of Oxford.
- SECTION III: It is the determination of the City Council that the proposed increase in income tax would best serve the needs of the City of Oxford and shall be submitted to the electorate at the November 2, 2010, General Election.
- SECTION IV: Section 181.01, "Purpose", of the Oxford Codified Ordinances be amended to read as follows (language to be repealed is ~~stricken through~~ and language to be adopted is in **BOLD AND IN ALL CAPITAL LETTERS**):

181.01 PURPOSE.

To provide funds for the purposes of general municipal operations, procurement of capital assets, to make capital improvements, payment of debt obligations, **MAINTAINING AND IMPROVING CURRENT FIRE AND EMERGENCY MEDICAL SERVICES GENERAL OPERATION, EQUIPMENT AND FACILITIES** and for all other lawful purposes, there shall be, and is hereby levied a tax on qualifying gross income as defined in this Chapter, on earned income, net profits, and on all other taxable income, as hereinafter provided. **ONE-QUARTER OF ONE PERCENT (.25%) OF THE TAX RATE AS PROVIDED FOR IN SECTION 181.03(A) SHALL BE USED SOLELY FOR FIRE SERVICES AND EMERGENCY MEDICAL SERVICES AS PROVIDED FOR HEREIN.**

SECTION V: Section 181.03, "Imposition of Tax", of the Oxford Codified Ordinances be amended to read as follows (language to be repealed is ~~stricken through~~ and language to be adopted is in **BOLD AND IN ALL CAPITAL LETTERS**):

181.03 IMPOSITION OF TAX.

- (a) Basis of Imposition. Subject to the provisions of Section 181.14, an annual tax for the purposes specified in Section 181.04 shall be imposed on and after ~~January 1, 1994~~ **JANUARY 1, 2011**, at the rate of ~~one and three quarters (1 ¾ %)~~ **TWO PERCENT (2%)** per annum: Such tax shall be imposed upon all taxable income as follows:
- (1) Resident Individuals. On all qualifying wages, net profits, other activities and other taxable income earned and/or received during the effective period of this Chapter by residents of the City;
- (2) Non-Resident Individuals. On all qualifying wages, earned and/or received during the effective period of this Chapter by nonresidents of the City for work done or services performed or rendered within the City or attributable to the City; on all net profits earned/or received by a nonresident from the operation or conduct of any business or profession within the City; other activities and on all other taxable income earned and/or received by a nonresident derived from or attributable to sources, events or transactions within the City;
- A. Effective January 1, 2001, Oxford shall not tax the compensation paid to a non-resident individual for personal services or work performed by the individual in the City on twelve (12) or fewer days in a calendar year (which hereby classifies the individual as an "occasional entrant") unless one of the following applies:
1. The individual is the employee of another person, the principal place of business in which the employee normally works is located in another municipal corporation in this state that imposes a tax applying to compensation paid to the individual for services performed on those days, and individual is not liable to the other municipal corporation for tax on the compensation paid for such services.
 2. The individual is a professional athlete, professional coach at the collegiate or professional level, professional athletic trainer at the collegiate or professional level, athletic administrator at the collegiate or professional level, the promoter of a professional entertainment or sports event, or

an employee of such promoter, all as may be reasonably defined by the City.

- B. For purposes of the 12-day calculation, any portion of a day worked in Oxford shall be counted as one day worked in Oxford.
- C. Beginning with the thirteenth day, the employer of said individual shall begin withholding Oxford income tax from remuneration paid by the employer to the individual, and shall remit the withheld income tax to Oxford in accordance with Section 181.06 of the income tax ordinance. Since the individual can no longer be considered to have been an occasional entrant, the employer is further required to remit taxes on income earned in Oxford by the individual for the first twelve (12) days. If the individual is self-employed or an independent contractor, it shall be the responsibility of the individual to remit the appropriate income tax to the City.

(3) Resident Unincorporated Businesses.

- A. On the portion attributable to the City of Oxford of the net profits earned and/or received during the effective period of this Chapter of all residents associations, pass-through entities or other unincorporated businesses entities treated as a pass-through entity for federal income tax purposes or professions or other activities derived from sales made, work done, or services performed or rendered, and business, or other activities conducted in the City and/or derived from sales made, work done, services performed or rendered and business or other activities attributable to the City;
- B. On the portion of the distributive share of the net profits earned and/or received during the effective period of this Chapter of a resident partner or owner of a resident association, pass-through entity or other unincorporated business entity treated as a pass-through entity for federal income tax purposes not attributable to the City and upon which the City's income tax has not been imposed and levied;

(4) Non-Resident Unincorporated Businesses.

- A. On the portion attributable to the City of the net profits earned and/or received during the effective period of this Chapter of all non-resident associations, pass-through entities or other unincorporated businesses entities treated as a pass-through entity for federal income tax purposes, professions or other

activities, derived from sales made, work done or services performed or rendered, and business, or other activities conducted in the City and/or derived from sales made, work done, services performed or rendered and business or other activities attributable to the City, whether or not such association, pass-through entity or other unincorporated business entity treated as a pass-through entity for federal income tax purposes has an office or place of business in the City.

B. On the portion of the distributive share of the net profits earned and/or received during the effective period of this Chapter of a resident partner or owner of a non-resident association, pass-through entity or other unincorporated business entity treated as a pass-through entity for federal income tax purposes not attributable to the City and upon which the City's income tax has not been imposed and levied, from wherever such business is located;

- (5) Corporations. On the portion attributable to the City of the net profits earned and/or received during the effective period of this Chapter of all corporations and all other entities and business activities not defined herein as associations, pass-through entity or unincorporated business entity treated as a pass-through entity for federal income tax purposes derived from sales made, work done or services performed or rendered and business or other activities conducted in the City, and/or derived from sales made, work done, services performed or rendered, and business, or other activities attributable to the City, whether or not such corporations, entities or business activities have an office or place of business in the City.
- (6) Electric Companies. On the net profits of an electric company, combined company or telephone company apportioned and attributable to the City in accordance with Section 718.01(F)(6) and Chapter 5745 of the Ohio Revised Code.
- (7) Gambling Activities. On income in excess of six hundred dollars (\$600.00) that is derived from prizes, awards, gaming, wagering, lotteries or other similar games of chance by a resident or non-resident who earned and/or received such income within the City from whatever source and from anywhere derived including but not limited the sale of lottery tickets or other gambling activity conducted within the city.
- (8) Miscellaneous Taxable Income. On all income earned and/or received from covenants not to compete or similar agreements to the extent reported on a taxpayer's federal income tax return.

(9) Fiduciary Activities. On all guardian, executor, conservator, trustee or administrator fees earned and/or received by a taxpayer in connection with the operation or conduct of a business or profession.

(10) S Corporations (after January 1, 2004).

A. For taxable years beginning on or after January 1, 2004, the net profits from a business or profession shall be taxed only to the extent of the taxpayer's adjusted federal taxable income except that nothing shall be construed as limiting the ability of the Tax Administrator to administer, audit, or enforce the provisions of this Chapter including making all necessary adjustments and allocations to adjusted federal taxable income to produce a fair and proper allocation of net profits to the City.

B. Subsection (10)A. of this Section shall not apply to any taxpayer required to file a return under Section 5745.03 of the Ohio Revised Code or to the net profits from a sole proprietorship.

(11) Sole Proprietorships (after January 1, 2004). For taxable years beginning on or after January 1, 2004, in the case of a taxpayer who has a net profit from a business or profession that is operated as a sole proprietorship, or in the case of a taxpayer who has a net profit from a business and the taxpayer is an individual, the City shall not tax or use as the base for determining the amount of the net profit that shall be considered as having taxable situs in the City, an amount other than the net profit required to be reported on Internal Revenue Service Schedules C or F from such sole proprietorship for the taxable year; and

(12) Rental Activities. For taxable years beginning on or after January 1, 2004, in the case of a taxpayer who has a net profit from rental activity required to be reported on Internal Revenue Service Schedule E, the City shall not tax or use as the base for determining the amount of the net profit that shall be considered as having a taxable situs in the City, an amount other than the net profit from rental activities required to be reported by the taxpayer on Schedule E for the taxable year.

(b) Businesses both In and Outside the City Boundaries. Where a person conducts a business both within and outside the City, the portion of the entire net profits of such business are to be allocated as having been made within the City as may be determined from the records of such business, if such business had bona fide records which disclose with reasonable accuracy what portion of its net profits are attributable to that part of its activities conducted within the City, or at the option of the

taxpayer may be determined by the following formula, which shall be used if such taxpayer has no bona fide records showing net profits from business activities within the City, subject however to the provisions of subsection (d)(2) hereof and the Rules and Regulations as set forth in this Chapter.

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

- A. Ascertaining the percentage which the average original cost of the real and tangible personal property owned or used in the business and situated within the City, during the period covered by the return, is of the average original cost of all the real and tangible personal property owned or used in the business, wherever situated, during such period.
- B. Ascertaining the percentage which the gross receipts of the business from sales made and services performed in the City, during the period covered by the return, are of the total gross receipts from all sales and services, wherever made or performed, during such period.
- C. Ascertaining the percentage which total qualifying wages, sales, commissions and other compensation paid, during the period covered by the return, to employees for services performed in the City is of the total qualifying wages, salaries, commissions and other compensation paid during such period to all employees within and outside the City, excluding compensation described in Section E.
- D. Adding together the percentages determined in accordance with subsection (b)(1)A. – C. hereof, or such of the aforesaid percentages as are applicable to the particular taxpayer and dividing the total so obtained by the number of percentages used in deriving such total.
 1. A factor is applicable even through it may be allocable entirely in or outside the City.
 2. Provided however, that in the event a just and equitable result cannot be obtained

under the formula provided for herein, the Tax Administrator, upon application of the taxpayer, shall have the authority to substitute other factors and methods calculated to effect a fair and proper allocation. Should the taxpayer object to or disagree with the Tax Administrator's decision, an appeal may be filed with the Board of Review which shall have the power to adjust, modify, or overrule such decision by the Tax Administrator.

(c) Net Operating Loss (NOL).

- (1) The portion of a net operating loss sustained in any taxable year beginning with the year January 1, 1994, allocable to the City may be applied against the portion of the profit of succeeding tax years(s) allocable to the City, until exhausted, but in no event for more than three (3) taxable years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.
- (2) The portion of a net operating loss sustained shall be allocated to the City in the same manner as provided herein for allocating net profits to the City,
- (3) The Tax Administrator shall provide by Rules and Regulations the manner in which such net operating loss ~~carry~~ **CARRIES** forward shall be determined.
- (4) The net operating loss of a taxpayer that loses its legal identity, by any means such as merger or consolidation, shall not be allowed as a carry forward loss deduction to the surviving or new taxpayer.
- (5) The net operating loss sustained by a business or profession is not deductible from employee earnings, but may be carried forward as provided in subsection (1) and (2). However, if a taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity (except any portion of a loss reportable for municipal income tax purposes to another municipality) may be used to offset the profits of another for purposes of arriving at overall net profits.

(d) Consolidated Returns.

(1) A consolidated return may be filed by a group of corporations who are affiliated through stock ownership if that affiliated group filed for the same tax period a consolidated return for Federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code. A consolidated return must include all companies that are so affiliated.

(2) Once a consolidated return has been filed for any taxable year, consolidated returns shall continue to be filed in subsequent years unless the applicable requirements of the Rules and Regulations for discontinuing the filing of consolidated returns have been met.

(e) Exclusions. The provisions of the Chapter shall not be construed as levying a tax upon the following:

(1) Proceeds from welfare benefits, unemployment insurance benefits, social security benefits, and qualified retirement plans as defined by the Internal Revenue Service.

(2) Proceeds of insurance annuities, workers' compensation insurance, permanent disability benefits, compensation for damages for personal injury and like reimbursements, not including damages for loss of profits and qualifying wages.

(3) Dues, contributions and similar payments received by charitable, religious, educational organizations or labor unions, trade or professional associates, lodges and similar organizations.

(4) Gains from involuntary conversion, cancellation of indebtedness, interest, or federal obligations and income of a descendant's estate during the period of administration, except such income as is from the operation of a business, which income is not excluded from this tax.

(5) Alimony received.

(6) Compensation for damage to property by way of insurance or otherwise.

- (7) Interest and dividends intangible property.
- (8) Military pay or allowances of members of the Armed Forces of the United States and members of their reserve components, including the Ohio National Guard (ORC Section 718.01).
- (9) Income of any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in the ORC Section 718.01 to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
- (10) Any association organization falling in the category listed in the preceding paragraph receiving income from non-exempt real estate, tangible or intangible personal property, or business activities of a type ordinarily conducted for profit by taxpayers operating for profit shall not be excluded hereunder.
- (11) In the event any association or organization receives taxable income as provided in the preceding paragraph from real or personal property ownership or income producing business locate both within and without the corporate limits of the City, it shall calculate its income allocable to the City under the method or methods provided above.
- (12) If exempt for Federal income tax purposes, fellowship and scholarship grants are excluded from municipal income tax.
- (13) The rental value of a home furnished to a religious advisor or leader as part of his compensation, or the rental allowance paid to a religious advisor or leader as part of his compensation, to the extent used by him to rent or provide a home pursuant to IRC Section 107.
- (14) Compensation paid under ORC Section 3501.28 or 3501.36 to a person serving as a precinct official, to the extent that such compensation does not exceed one thousand dollars (\$1,000) annually. Such compensation in excess of one thousand dollars may be subjected to taxation. The payer of such compensation is not required to withhold City tax from that compensation.

- (15) Compensation paid to an employee of the transit authority. Regional transit authority, or a regional transit commission created under ORC Chapter 306 for operating a transit bus or other motor vehicle for the authority or commission in or through the City, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such tax by reason of residence or domicile in the City, or the headquarters of the authority or commission is located within the City.
- (16) The City shall not tax the compensation paid to a nonresident individual for personal services performed by the individual in the City on twelve (12) or fewer days in a calendar year unless one of the following applies:
- A. The individual is an employee of another person, the principal place of business of the individual's employer is located in another municipality in Ohio that imposes a tax applying to compensation paid to the individual for services paid on those days; and the individual is not liable to that other municipality for tax on the compensation paid for such services.
 - B. The individual is a professional entertainer or professional athlete, the promoter of professional entertainment or sports event, or an employee of such promoter, all as may be reasonably defined by the City.
- (17) The income of a public utility when that public utility is subject to the tax levied under ORC Section 5727.24 or 5727.30, except starting January 1, 2002, the income of an electric company or combined company, as defined in ORC Section 5727.01, shall be taxed by a municipal corporation subject to ORC Chapter 5745.
- (18) An S Corporation shareholder's distributive share of net profits of the S corporation to the extent such distributive shares are allocated or apportioned to sources outside the State of Ohio other than any portion of the distributive shares of net profits that represents qualifying wages as defined in IRC Section 1402(a).

- (19) Generally the above noted items in this Section are the only forms of income not subject to the tax. Any other income, benefits, or other forms of compensation shall be taxable.
- (20) On or about January 1, 2003, items excluded from Federal Gross Income pursuant to Section 107 of the IRC

SECTION VI: Section 181.04, "Effective Period", of the Oxford Codified Ordinances be amended to read as follows (language to be repealed is ~~stricken through~~ and language to be adopted is in **BOLD AND IN ALL CAPITAL LETTERS**):

181.04 EFFECTIVE PERIOD.

The City income tax shall be levied, imposed, collected and paid, on any and all qualifying wages, commissions and other compensation, and with respect to the net profits of businesses, professions and taxable income as provided in Section 181.03(a) of this Chapter, earned and/or received on or after ~~January 1, 1994~~ **JANUARY 1, 2011**.

SECTION VII: All other sections of Chapter 181: Income Tax of the Oxford Codified Ordinances shall remain in full force and effect as written. **THESE PROPOSED CHANGES SHALL ONLY TAKE EFFECT ON JANUARY 1, 2011 IF THERE IS A MAJORITY AFFIRMATIVE VOTE FOR PASSAGE OF THE INCOME TAX INCREASE.**

SECTION VIII: The proceeds from one-quarter percent (0.25%) increase of the income tax rate are to be used solely for the purpose of maintaining and improving current **FIRE AND EMERGENCY MEDICAL SERVICES GENERAL OPERATION, EQUIPMENT AND FACILITIES.**

SECTION IX: Pursuant to Section 718.01(C) of the Ohio Revised Code, said proposed changes to the Income Tax laws shall be certified to the Board of Elections of Butler County, Ohio, and a Resolution shall be passed directing the Board of Elections to place upon the ballot for general voter approval or rejection at the General Election on November 2, 2010, as provided by law

SECTION X: This Ordinance is hereby declared to be an emergency measure and shall take effect upon its adoption for the immediate preservation of the public peace, health and safety of the inhabitants of the City of Oxford for the reason that it is necessary to increase the current level of local income taxes in order to

maintain and improve current **FIRE AND EMERGENCY
MEDICAL SERVICES GENERAL OPERATION,
EQUIPMENT AND FACILITIES.**

MAYOR

ADOPTED: _____

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: RICHARD KEEBLER

PREPARED BY: LAW (STAFF)

CITY OF OXFORD

STAFF SUMMARY REPORT

Report to the City Manager

City Manager
Originating Department

Council Meeting Of: July 20, 2010

Mary Ann Eaton
Prepared By

Account Code No. #: N/A

Budgeted Amount: N/A

July 15, 2010
Date Prepared

Agenda Title: Resolution requesting and authorizing the Butler County Board of Elections to place upon the City of Oxford, Ohio Ballot at the General Election on November 2, 2010, the question of whether Ordinance No. 3121 increasing by one-quarter of one percent (.25%) the City of Oxford income tax rate to a total of two percent (2%) shall be approved in accordance with Section 718.01 of the Ohio Revised Code, the increase to provide for maintaining and improving current Fire and Emergency Medical Services, general operation, equipment and facilities.

Recommendation: Adopt the Resolution

Discussion:

This Resolution in conjunction with Ordinance No. 3121 will allow the proposed income tax increase of .25% in the form of an earnings tax to be placed upon the City of Oxford's ballot at the General Election on November 2, 2010.

Approved By:

Department Head:
City Attorney:
City Manager:

Initial Date

 7/15/10

RESOLUTION NO. 4552

RESOLUTION REQUESTING AND AUTHORIZING THE BUTLER COUNTY BOARD OF ELECTIONS TO PLACE UPON THE CITY OF OXFORD, OHIO BALLOT AT THE GENERAL ELECTION ON NOVEMBER 2, 2010, THE QUESTION OF WHETHER ORDINANCE NO. 3121 INCREASING BY ONE-QUARTER OF ONE PERCENT (.25%) THE CITY OF OXFORD INCOME TAX RATE TO A TOTAL RATE OF TWO PERCENT (2%) SHALL BE APPROVED IN ACCORDANCE WITH SECTION 718.01 OF THE OHIO REVISED CODE, THE INCREASE TO PROVIDE FOR MAINTAINING AND IMPROVING CURRENT FIRE AND EMERGENCY MEDICAL SERVICES, GENERAL OPERATION, EQUIPMENT AND FACILITIES.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

- SECTION I: City Council has determined that a proposed increase in income tax would best serve the needs of the City of Oxford and shall be submitted to the electorate at the November 2, 2010, General Election.
- SECTION II: City Council has, accordingly, adopted Ordinance No. 3121 changing the income tax rate from one and three-quarters percent (1.75%) to two percent (2%), effective January 1, 2011.
- SECTION III: In accordance with Section 718.01(C) of the Ohio Revised Code, this City Council hereby authorizes, requests, and directs the Butler County Board of Elections to place upon the ballot at the General Election on November 2, 2010, the question of whether Ordinance 3121 amending the Income Tax Rate of the City of Oxford to permanently increase it to two percent (2%) for the purposes proposed be approved.
- SECTION IV: City Council directs that, in accordance with Section 718.01(C) of the Ohio Revised Code, the ballot presented to the electorate at the General Election on November, 2010, shall be in the following form:

**PROPOSED ADDITIONAL MUNICIPAL INCOME TAX
CITY OF OXFORD, OHIO**

A majority affirmative vote is necessary for passage.

Shall the Ordinance providing for an additional one-quarter of one percent (0.25%) levy on income for the purpose of maintaining and improving current fire and emergency medical services general operation, equipment and facilities be passed?

FOR THE INCOME TAX _____

AGAINST THE INCOME TAX _____

SECTION V: That the Clerk of Council be, and hereby is, directed to certify a copy of this Resolution and Ordinance No. 3121 to the Butler County Board of Elections on or before August 4, 2010, and that this Resolution is sufficient authority upon certification to and filing with the Butler County Board of Elections to cause that governmental body to place the subject issue upon the General Election ballot on November 2, 2010.

SECTION VI: It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were taken in open meeting or meetings of this Council, and that all deliberations of this Council were in meetings open to the public and in full compliance with all legal requirements, including without limitations, those set forth in Section 121.22 of the Ohio Revised Code.

SECTION VII: This Resolution shall take effect at the earliest time allowed by law.

MAYOR

ADOPTED:

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: RICHARD KEEBLER

PREPARED BY: LAW (STAFF)