

ORDINANCE NO. 17-03-01

AN ORDINANCE TO AMEND ORDINANCE NO. 15-11-01 OF THE VILLAGE OF SHERWOOD, OHIO REGARDING THE MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY

WHEREAS, on November 16, 2015, Council for the Village of Sherwood, Ohio, adopted Ordinance No. 15-11-01 to amend Ordinance No. 04-04-01 of the Village of Sherwood, Ohio regarding the municipal income tax; and

WHEREAS, on April 18, 2016, Council for the Village of Sherwood, Ohio, adopted Ordinance No. 16-04-01 to amend Section 6 of Ordinance No. 15-11-01 of the Village of Sherwood, Ohio regarding the municipal income tax to include a tax credit as similarly provided in the original municipal income tax ordinance from 2004; and

WHEREAS, Council intended that the previous amendment to Section 6 of Ordinance No. 15-11-01 for tax years beginning on or after January 1, 2016 be changed to include a credit against its tax on income to a resident of Village of Sherwood who works in a county that imposes an income tax, to the same extent that it grants a credit against its tax on income to its residents who are employed in a municipal corporation but that provision was inadvertently omitted therefrom.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF SHERWOOD, OHIO, THAT:

Section 1. That Ordinance No. 15-11-01 adopted on November 16, 2015, and Ordinance No. 16-04-01 adopted April 18, 2016, be amended so that Subsection (D) of Section 6 is hereby canceled and annulled, and the following is inserted in lieu thereof effective January 1, 2016, for tax years beginning on or after January 1, 2016:


(D) The Village of Sherwood shall grant a credit against its tax on income to a resident of the Village of Sherwood who works in a county that imposes an income tax, to the same extent that it grants a credit against its tax on income to its residents who are employed in a municipal corporation.

Section 2. Council declares this to be an emergency measure necessary for the preservation of the public peace, property, health, safety and welfare, such emergency arising out of the continuing necessity to obtain essential and adequate funding for village services and to create a legal mechanism for administration of the income tax laws and the collection of the tax without undue delay; wherefore this resolution shall take effect and be in force from and after its passage and approval by the mayor.

Date Passed: March 9, 2017


MAYOR

ATTEST:


FISCAL OFFICER