

AN ORDINANCE AMENDING ORDINANCE NO. 1543 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF PEMBERVILLE, OHIO, BY REPEALING PROVISIONS INCONSISTENT WITH OHIO REVISED CODE CHAPTER 718 AND REPLACING THEM WITH A MUNICIPAL INCOME TAX CODE ATTACHED HERETO AS EXHIBIT A; DESIGNATING RITA AS TAX ADMINISTRATOR; AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Pemberville, Ohio ("Village") has heretofore levied a municipal income tax pursuant to the authority granted by Article XVIII, Section 3 of the Ohio Constitution and Ohio Revised Code Chapter 718; and

WHEREAS, Ordinance No. 1543, as currently codified, contains provisions that are inconsistent with or do not fully reflect the mandatory requirements of Ohio Revised Code Chapter 718, as amended by the Ohio General Assembly through the 135th General Assembly (H.B. 33, effective October 3, 2023), including, without limitation, provisions relating to the exemption of income earned by individuals under eighteen years of age, the occasional entrant exemption for nonresident employees, net operating loss carryforward limitations, and uniform audit and appeal procedures; and

WHEREAS, the Village administers its municipal income tax through the Regional Income Tax Agency ("RITA"), an association of Ohio municipalities with its principal offices at 10107 Brecksville Road, Brecksville, Ohio 44141, and it is necessary and desirable to formally designate RITA and integrate RITA administrative provisions into the Village's tax code; and

WHEREAS, this Council finds it necessary in the best interests of the Village and its taxpayers to repeal all provisions of Ordinance No. 1543 that are inconsistent with current Ohio law and to replace them with the Municipal Income Tax Code set forth in Exhibit A, attached hereto and incorporated herein; and

WHEREAS, this Ordinance is declared an emergency measure necessary for the immediate preservation of the public peace, health, and safety of the Village of Pemberville, to ensure continued legal compliance and uninterrupted administration of the municipal income tax;

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

Section 1. That Ordinance 1543 is hereby amended to read as set forth in Exhibit A, and any prior provisions of Ordinance 1543 inconsistent therewith are hereby repealed.

Section 2. That this Ordinance shall take effect and be in force from and after January 1, 2026.

Date Passed

President of Council

Attest

Mayor

Date Approved