

## **RESOLUTION NO. 25-5**

A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING AN ORDINANCE AMENDING SECTIONS 183.012 AND 183.013 OF THE PORT CLINTON CODIFIED ORDINANCES, TO PROVIDE FOR AN INCOME TAX INCREASE FROM ONE AND ONE HALF PERCENT (1 ½ %) TO ONE AND NINE TENTHS PERCENT (1 9/10%) FOR A CONTINUING PERIOD OF TIME, TO PROVIDE FUNDS FOR THE PORT CLINTON FIRE DEPARTMENT FOR GENERAL OPERATIONS, MAINTENANCE, NEW EQUIPMENT, AND CAPITOL IMPROVEMENTS, AND DECLARING AN EMERGENCY.

**WHEREAS**, a municipal corporation may levy a tax on income and a withholding tax if such taxes are levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code; and

**WHEREAS**, the tax on income and the withholding tax established by Chapter 183 of the Port Clinton Codified Ordinances is deemed to be levied in accordance with, and is consistent with the provisions and limitations of Chapter 718 of the Ohio Revised Code; and

**WHEREAS**, the tax is an annual tax levied on the income of every person residing in or earning or receiving income in the municipal corporation and that the tax shall be measured by municipal taxable income and is taxed at a uniform rate; and

**WHEREAS**, this tax is imposed to provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capitol improvements of the City, including, but not limited to, the payment of debt service charges on notes and bonds issued for such purposes; and

**WHEREAS**, the Port Clinton Fire Department must be in compliance with the National Fire Protection Association standards to operate in the State of Ohio and does not have the funds necessary to purchase the following items out of compliance: fire trucks, ambulances, modern fire suppression equipment, personal protective equipment, uniforms, communications equipment, vehicle extrication tools, etc., and

**WHEREAS**, a municipal corporation cannot levy a tax on income at a rate in excess of one per cent without having obtained the approval of the excess by a majority of the electors of the municipality voting on the question at a general, primary, or special election and the legislative authority of the municipal corporation shall file with the board of elections at least ninety days before the day of the election a copy of the ordinance together with a resolution specifying the date the election is to be held and directing the board of elections to conduct the election.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Port Clinton, County of Ottawa, Ohio, two-thirds (2/3) of all members elected thereto concurring that:

**Section 1. Declaration of Necessity.** This Council hereby finds, determines and declares the necessity to increase the current levied income tax from one and one half percent (1 ½%) to one and nine tenths percent (1 9/10%) beginning on and after January 1, 2026 to provide funds for the Port Clinton Fire Department for general operations, maintenance, new equipment, and capitol improvements.

**Section 2. Submission of Question of Tax Levy to the Electors.** The question of whether there is a necessity to increase the current tax rate on levied income from one and one half percent (1 ½%) to one and nine tenths percent (1 9/10%) to provide funds to the Port Clinton Fire Department for general operations, maintenance, new equipment, and capitol improvements, be passed, by a majority affirmative vote of the electors of the City of Port Clinton, beginning on and after January 1, 2026, shall be submitted under the provisions of Section 718.04 of the Ohio Revised Code to the electors of the City at an election to be held therein on November 4, 2025, as authorized by law. The election shall be held at the regular places of voting in the City as established by the Ottawa County Board of Elections, or otherwise, within the times provided by law and shall be conducted, canvassed and certified in the manner provided by law.

**Section 3. Notice of Election.** The Clerk of Council is hereby authorized and directed to give or cause to be given notice of that election as provided by law.

**Section 4. Delivery of Materials to Board of Elections.** The Clerk of Council is hereby directed to deliver or cause to be delivered a certified copy of this Resolution and a copy of the proposed Ordinance, to the Ottawa County Board of Elections before the close of business on August 4, 2025.

**Section 5. Compliance with Open Meeting Requirements.** This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Resolution were taken in an open meeting of this Council or committees, and that all deliberations of this Council, and any of its committees, that resulted in those actions were in meetings open to the public, in compliance with the law.

**Section 6. Captions and Headings.** The captions and headings in this Resolution are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof.

**Section 7. Declaration of Emergency; Effective Date.** This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City, and for the further reason that this

Resolution is required to be immediately effective so that it, together with other necessary materials, can be timely filed with the Ottawa County Board of Elections in order that the question stated in Section 2, may be submitted to the electors at an election to be held on November 4, 2025; wherefore, this Resolution shall be in full force and effect immediately upon its adoption and approval by the Mayor.

Adopted \_\_\_\_\_, 2025

\_\_\_\_\_  
President of Council

Attest \_\_\_\_\_  
Clerk of Council

Approved \_\_\_\_\_, 2025

\_\_\_\_\_  
Mayor

## **ORDINANCE \_\_\_\_ 25**

AN ORDINANCE AMENDING SECTIONS 183.012 AND 183.013 OF THE PORT CLINTON CODIFIED ORDINANCES, TO PROVIDE FOR AN INCOME TAX INCREASE FROM ONE AND ONE HALF PERCENT (1 ½ %) TO ONE AND NINE TENTHS PERCENT (1 9/10%) FOR A CONTINUING PERIOD OF TIME, TO PROVIDE FUNDS TO THE PORT CLINTON FIRE DEPARTMENT FOR GENERAL OPERATIONS, MAINTENANCE, NEW EQUIPMENT, AND CAPITOL IMPROVEMENTS.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF PORT CLINTON, OTTAWA COUNTY, STATE OF OHIO:**

**Section 1.** Section 183.012 of the Port Clinton Codified Ordinances, (Ord. 19-15. Passed 10-27-15.), shall be amended as follows:

### **183.012 PURPOSES AND IMPOSITION OF TAX; RATE.**

(A) The purpose of this chapter is to provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capitol improvements of the City, including, but not limited to, the payment of debt service charges on notes and bonds issued for such purposes.

(B) There shall be, and hereby is, levied a tax on Municipal Taxable Income, to wit: salaries, wages, commissions and other compensation and all other individual income subject to tax under Section 183.014 of this Chapter, and on net profits under Section 183.016 hereinafter provided, and such tax, consistent with other provisions hereof, shall be at the rate of one and one-half percent (1 ½ %) until January 1, 2026 and at a rate of one and nine-tenths percent (1 9/10 %) on and after January 1, 2026.

**Section 2.** Section 183.013 of the Port Clinton Codified Ordinances (Ord. 21-15. Passed 12-22-15.), shall be amended as follows:

### **183.013 ALLOCATION OF FUNDS.**

The funds collected under provisions of this chapter shall be applied to the following purposes:

(A) Such part thereof as necessary to defray all costs of collecting the taxes levied by this chapter and the costs of administering and enforcing the provisions thereof.

(B) Commencing on January 1, 2026, after allowing for such costs of collection, administration and enforcement, a sum equal to the amount of taxes collected at a rate of one and nine tenths percent (1 9/10%) per year shall be allocated as follows:

1. Seventy-one percent (71%) to the General Fund for the general operating expenses and eight percent (8%), as may be appropriated by ordinance passed by Council, for purposes of maintenance, new equipment, extension and enlargement of municipal services and facilities and capitol improvements, including the payment of debt service charges on notes and bonds issued for such purposes; this sum shall be equal to the amount of taxes attributable to one and one half percent (1 1/2%) of the full one and nine tenths percent (1 9/10%) rate.
2. Twenty-one percent (21%) to the Fire Fund for general operations, maintenance, new equipment, and capitol improvement expenses; this sum shall be equal to the amount of taxes attributable to four-tenths percent (4/10%) of the full one and nine tenths percent (1 9/10%) rate.

**Section 3.** Effective on and after January 1, 2026, Sections 183.012 and 183.013 of the Port Clinton Codified Ordinances, as they existed prior to January 1, 2026, are hereby repealed.

**Section 4.** If any provision of this Ordinance, or the application thereof to any person or circumstance, is held invalid, the invalidity does not affect other provisions or applications of the provision or related provisions which can be given effect without the invalid provision or applications, and to this end the provisions are severable.

**Section 5.** This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or committees, and that all deliberations of this Council, and any of its committees, that resulted in those actions were in meetings open to the public, in compliance with the law.

**Section 6.** This Ordinance shall be go into effect on and after January 1, 2026.

**Authentication:** It is hereby affirmed that this Ordinance received the necessary affirmative votes required for adoption on \_\_\_\_\_.

\_\_\_\_\_  
President of Council

Attest \_\_\_\_\_  
Clerk of Council

Approved \_\_\_\_\_, 2025

\_\_\_\_\_  
Mayor