

ORDINANCE NO. 2012 - 81

REPEALING PARTS OF SECTION 181 OF THE CODIFIED ORDINANCES OF THE CITY OF MASON, OHIO, AND ADOPTING NEW PARTS OF SECTION 181 TO REFLECT THE CHANGES IN THE CITY OF MASON'S CHARTER, AND DECLARING AN EMERGENCY

WHEREAS, the electorate has recently made an amendment to the City of Mason's Charter governing the rate and credit for municipal income tax; and

WHEREAS, currently Chapter 181 of the Codified Ordinances of the City of Mason, Ohio, does not reflect the amendment; and

WHEREAS, it is the desire of the City of Mason that its municipal income tax ordinance reflect the changes in the Charter.

WHEREAS, it is the desire of the City of Mason that it makes minor clarifications in its municipal income tax ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Mason, Ohio, six members elected thereto concurring:

Section 1. Those parts of Section 181 of the Codified Ordinances of the City of Mason, Ohio are hereby repealed as set forth in Exhibit "A", attached hereto.

Section 2. That new parts of Section 181 are hereby adopted as set forth in Exhibit "A", attached hereto.

Section 3. That the remainder of Chapter 181 shall remain in full force and effect.

Section 4. That this ordinance is declared to be an emergency measure necessary for the immediate preservation of the peace, health, safety and general welfare of the people of the City of Mason, and shall take effect at the earliest date provided by law. The need for said emergency is the necessity to have the Codified Ordinances of the City of Mason reflect the changes made to the City of Mason's Charter, as well as to allow the Codified Ordinances to reflect the outcome of the November 6, 2012 general election.

Passed this 26th day of November, 2012.

Mayor

Attest:

Clerk of Council

Exhibit "A"

181.02. DEFINITIONS.

1. As used in this Ordinance, the following words shall have the meaning ascribed to them in this Section, except as and if the context clearly indicates or requires a different meaning.

DEPENDENT. A person claimed by a resident as an exemption on the resident's annual federal income tax form and defined by the Internal Revenue Service)

(all other sections of §181.02 shall remain the same)

181.03 IMPOSITION OF TAX.

(a.) BASIS OF IMPOSITION.

Subject to the provisions of Section 181.16 of this Ordinance and for the purposes specified in Section 181.01 hereof, an annual tax, as provided in ordinance no. 2004-154, passed December 13, 2004 and as subsequently amended from time to time, shall be imposed on and after January 1, 2005, at the rate of One (1%) Per Cent Per annum **and on and after January 1, 2013, at the rate of one and twelve-one hundredth (1.12%) Per Cent Per annum** upon the following:

- (1.) On all income, qualifying wages, including sick and vacation pay, commissions, **bonuses, grievance pay, incentive payment, settlements, stock options, severance pay, any pay as part of an employee buyout or wage continuation plan**, and other compensation earned or received during the effective period of this Ordinance by residents.
- (2.) On all income, qualifying wages, including sick and vacation pay, commissions, **bonuses, grievance pay, incentive payment, settlements, stock options, severance pay, any pay as part of an employee buyout or wage continuation plan**, and other compensation earned or received during the effective period of this Ordinance by non-residents for work done or services performed in the Municipality.

(all other sections of §181.03(2) shall remain the same)

181.15 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY AND FOR RESIDENT HOMEOWNERS.

(b.) RESIDENT HOMEOWNERS

Residents who own or have an equity interest into the real estate that the resident is domiciled and pay real estate taxes shall be allowed an exemption to be given as credit equal to twelve-one hundredth (0.12%) per cent per annum. The resident's dependent shall also receive the credit equal to twelve-one hundredth (0.12%) per cent per annum.

(all other sections of §181.15 shall remain the same)