

ORDINANCE NO. 2005-29

**ADOPTING CHAPTER 189 OF THE CODIFIED ORDINANCES OF
THE CITY OF MASON RELATING TO MOTOR VEHICLE LICENSE
TAX**

WHEREAS, pursuant to R.C. 4504.171, a municipal corporation may levy an additional Five and 00/100 Dollar (\$5.00) annual license tax which is available to either the County and/or the City or renewal license fees; and

WHEREAS, pursuant to R.C. 4504.171, said fee may be first availed by the County, an if the County has not enacted it, it may then be levied by a municipality in a county that is not levying the license tax authorized by R.C. 4504.16; and

WHEREAS, at this time, the County of Warren in the State of Ohio does not levy a tax authorized by R.C. 4504.16; and

WHEREAS, the Council of the City of Mason, Ohio hereby desires to adopt Chapter 189 of the City of Mason Codified Ordinances in order to levy the additional license tax permitted by R.C. 4504.171.

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

Section 1. That Chapter 189 of the Mason Codified Ordinances shall be adopted to read as provided in Exhibit A, attached hereto and incorporated herein by reference.

Section 2. This ordinance shall go into effect and be in force form and after the earliest period allowed by law.

Passed this 14th day of March, 2005.

Attest:


Clerk of Council


Mayor

3/10/2005
234844.1

EXHIBIT A

CHAPTER 189
Motor Vehicle License Tax

189.01	Levy of annual tax on motor vehicle
189.02	Duration of tax
189.03	Payment of tax
189.04	Reductions and exemptions
189.05	Disposition of proceeds of tax
189.99	Penalty

189.01 LEVY OF ANNUAL TAX ON MOTOR VEHICLES.

(a) There is hereby levied an annual license tax upon the operation of motor vehicles on the public roads or highways pursuant to the authority of R.C. 4504.171 for the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this section; and to provide additional revenue for the purposes set forth in R.C. 4504.04, R.C. 4504.06, R.C. 4504.17, or R.C. 4504.172; and for planning, constructing, improving, maintaining and repairing public roads, highways and streets; maintaining and repairing bridges and viaducts; paying the city's portion of the costs and expenses of cooperating with the department of highways in the planning, improvement and construction of state highways; paying the city's portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets; paying any costs apportioned to the city under R.C. 4907.47; paying debt service charges on notes or bonds of the city issued for such purposes; purchasing, erecting and maintaining street and traffic signs and markers; purchasing, erecting and maintaining traffic lights and signals; and to supplement revenue already available for such purposes.

(b) Such tax shall be at the rate of \$5 per motor vehicle on each and every motor vehicle in the district of registration of which, as defined in R.C. 4503.10, is in the City, and shall be in addition to other taxes at other rates specified herein, or in the Ohio Revised Code.

(c) As used in this chapter, the term **MOTOR VEHICLE** means any and all vehicles included within the definition of motor vehicle in R.C. §§ 4501.01 and 4505.01.

189.02 DURATION OF TAX

The tax imposed by section 189.01 of this chapter shall apply to and be in effect for the registration year commencing January 1, 2006, and shall continue in effect and application during each registration year thereafter.

189.03 PAYMENT OF TAX

The tax imposed by section 189.01 of this chapter shall be paid to the Registrar of Motor Vehicles of the state or to a Deputy Registrar at the time application for registration of a motor vehicle is made as provided in R.C. § 4503.10.

189.04 REDUCTIONS AND EXEMPTIONS

The tax imposed by section 189.01 of this chapter shall be subject to the provisions of R.C. §§ 4503.101, 4503.16, 4503.17 and 4503.171.

189.05 DISPOSITION OF PROCEEDS OF TAX

All monies derived from the tax hereinbefore levied shall be used by the City only for the purposes described in section 189.01 of this chapter.

189.99 PENALTY

See section 101.99 for general code penalty where no specific penalty is provided.

234852.1

Certificate of Publication

I, the undersigned Clerk of Council of the Municipality of Mason, Ohio hereby certify that the foregoing ordinance was published as required by Section 4.16 of the Charter of said Municipality by posting a copy in the lobby of the municipal building.



Clerk of Council