

ORDINANCE NO. 24 - 23

AN ORDINANCE AMENDING VARIOUS SECTION OF  
CHAPTER 193 OF THE CODIFIED ORDINANCES OF THE  
CITY OF ONTARIO REGARDING MUNICIPAL TAX, AND  
DECLARING AN EMERGENCY.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to people of the municipalities, and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality's power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and

WHEREAS, the 135<sup>th</sup> General Assembly has enacted House Bill 33, which includes a number of amendments to the municipal income tax code contained in Chapter 718 of the Revised Code; and provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such power of local self-government delegated by the people of the State to people of the municipalities, and

WHEREAS, upon a detailed review of House Bill 33 and the Codified Ordinances of the City of Ontario, this Ordinance is deemed necessary by this Council to enact the amendments required to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code;

WHEREAS, this Council finds and determines that certain provisions of the state-mandated code may be a violation of this municipality's home-rule powers as provided under the Ohio Constitution, but these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in [Chapter 718]" and thus are adopted by this County but are disclaimed to the extent they are unlawful or unconstitutional.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE  
CITY OF ONTARIO, STATE OF OHIO:

SECTION 7. THAT Section 193.097 of the Codified Ordinances of the City of Ontario is hereby enacted as set forth in "Exhibit F", attached hereto and incorporated herein by reference.

193.097 RETURN OF OWNER OF RENTAL PROPERTY

By no later than January 31 of each year, every person, corporation or other legal entity who owns real property within the City of Ontario which property was rented or leased for residential purposes during any part of the proceeding calendar year, shall supply in writing to the City Income Tax Administrator the following information for each such residential property:

- (1) Address of property.
- (2) Name of tenant/lessee.
- (3) Dates of Occupancy.
- (4) Forwarding address if no longer a tenant.

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SECTION 12. THAT it is hereby determined that this Ordinance is an emergency ordinance necessary for the preservation of the public peace, health, safety and welfare of the residents of this City, for the additional reason that the City needs to be in consistent with State law and shall therefore go into immediate effect provided it receives a two-thirds (2/3) vote of all members elected to Council; otherwise, it shall go into effect in thirty (30) days if passed by a majority vote of Council.

DATE: December 18, 2024

Ayes 6 Nays 0 Abstain 0

/s/ Edward J Gallo

Edward J. Gallo, President of Council

~~APPROVED~~ AS TO FORM:

/s/ Andrew Medwid

Andrew J. Medwid, Law Director

ATTEST:

/s/ Cathy VanAuker

Cathy VanAuker, Clerk of Council

APPROVED:

/s/Kris Knapp

Kris Knapp, Mayor

12-18-2024  
Date

DISAPPROVED:

Objections: \_\_\_\_\_  
\_\_\_\_\_

Kris Knapp, Mayor

\_\_\_\_\_  
Date