

**Village of Mantua, Ohio**  
**Ordinance 2021-27**  
*(Amended by Ordinance 2021-36, August 3, 2021)*

**AN ORDINANCE PROVIDING FOR THE SUBMISSION TO THE ELECTORS OF THE VILLAGE OF MANTUA, AT THE GENERAL ELECTION ON NOVEMBER 2, 2021, A PROPOSED TAX ORDINANCE AMENDING SECTION 173.012 OF THE VILLAGE OF MANTUA CODIFIED ORDINANCES, "PURPOSES OF TAX; RATE", SO AS TO INCREASE THE RATE OF TAXATION ON INCOME FROM ONE AND ONE-HALF PER-CENT (1.5%) TO TWO PER-CENT (2%), THE ADDITIONAL ONE-HALF PER-CENT TO BE USED ONLY FOR LAW ENFORCEMENT AND PUBLIC SAFETY PURPOSES.**

**WHEREAS**, since 1981, the Village of Mantua has imposed a municipal income tax at the rate of one and one-half per cent (1.5%); and

**WHEREAS**, the Village has experienced significant reductions in available revenues in recent years, which has negatively impacted its ability to fund operations and provide essential services and improvements to its citizens; and

**WHEREAS**, it is the determination of this Council that an additional levy on income of one-half of one per cent (0.5%) will best serve the needs of the Village of Mantua in reducing these shortfalls; and

**WHEREAS**, Ohio Revised Code Section 718.04(C)(2) requires that no municipal corporation shall 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.

**NOW THEREFORE BE IT ORDAINED** by the Council of the Village of Mantua, a majority or more of the members elected thereto concurring that:

**SECTION 1.** Section 173.012, "**PURPOSES OF TAX; RATE**", of the Codified Ordinances of the Village of Mantua, shall be amended as set forth in "Exhibit A", attached hereto and incorporated herein by reference.

**SECTION 2.** The proceeds of said tax increase shall be used only for Law Enforcement and Public Safety purposes within the Village of Mantua.

**SECTION 3.** 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 shall be measured by municipal taxable income.

**SECTION 4.** The Village of Mantua is levying the tax in accordance with the limitations specified in Chapter 718 of the Ohio Revised Code, and this Ordinance hereby incorporates the provisions of said chapter.

**SECTION 5.** Residents of the Village of Mantua shall be allowed credits against the tax to the extent permitted by Sections 173.081 through 173.084 of the Codified Ordinances of the Village of Mantua.

**SECTION 6.** Pursuant to Ohio Revised Code Section 718.04(C)(2), these

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proposed amendments to the Income Tax Code shall be filed with the Board of Elections of Portage County, Ohio, and a Resolution shall be passed by this Council directing the Board of Elections to place same upon the ballot for general voter approval or rejection at the General Election on November 2, 2021, as provided by law.

**SECTION 7.** Should the proposed Amendment enumerated herein be rejected by the electors of the Village of Mantua, the currently effective version of the Village of Mantua Codified Ordinances, Tax Code Section 173.012 shall remain in full force and effect.

**SECTION 8.** All other provisions of the Codified Ordinances of the Village of Mantua shall remain in full force and effect.

**SECTION 9.** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with Section 121.22 of the Ohio Revised Code.

**SECTION 10.** This Ordinance, and the income tax increase authorized herein, shall become effective on the First day of January, 2022, provided that it is approved by a majority of the electors of the municipality voting on the question at the general election held on November 2, 2021.

**PASSED** in Council the 20<sup>th</sup> day of July, 2021.

**AMENDED** by passage of Ordinance 2021-36, on the 3<sup>rd</sup> day of August, 2021.

ATTEST:

\_\_\_\_\_  
Linda Clark, Mayor

\_\_\_\_\_  
Tammy Meyer, Council President

I hereby certify that this Amended Ordinance was posted at the five (5) public notice locations in the Village of Mantua, Ohio, on the \_\_\_\_\_ day of August, 2021.

\_\_\_\_\_  
Tammy Meyer, Council President

Approved as to Legal Form:

\_\_\_\_\_  
Michele Stuck, Solicitor

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**EXHIBIT A**

**173.012 PURPOSES OF TAX; RATE.**

(a) To provide funds for the purposes of general Municipal operations, **public safety**, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the Village, there is hereby levied an annual tax on all Municipal Taxable Income as defined herein.

(b) The rate of the tax shall be ~~one and one-half~~ **two** per cent (~~1.5%~~) (**2%**) per annum.