## ORDINANCE NO. 2023-04\_\_\_

## AMENDING ORDINANCE NO. 2023-02\_, WHICH ESTABLISHED THE VILLAGE OF WARSAW TAX ORDINANCE

*WHEREAS*, the Council of the Village of Warsaw, Ordinance No. 2023-\_\_\_, ("Tax Ordinance") established an income tax for the Village of Warsaw; and

*WHEREAS*, it is necessary to amend the Tax Ordinance to reflect that the Tax Ordinance shall not apply to individuals under the age of eighteen (18) years old.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the Village of Warsaw, Coshocton County, Ohio, that the Tax Ordinance is amended as follows:

## SECTION 3 IMPOSITION OF TAX.

The income tax levied by the Village of Warsaw at a rate of One percent [1.0%] is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the Village of Warsaw, except that the income tax levied herein shall not apply to individuals under the age of eighteen (18) years old.

The amendment to the Tax Ordinance herein shall be effective to July 1, 2023.

That is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were passed in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Any and all ordinances and/or resolutions or portions thereof in direct conflict herewith shall be, and the same are herewith repealed. Otherwise, all other portions of the previously enacted Tax Ordinance remain unchanged. The effective date of the terms, provisions and conditions of this Ordinance shall be July 1, 2023.

That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and general welfare of the people of the Village of Warsaw, Ohio, and therefore this Ordinance shall be in full force and effect immediately after its passage.

PASSED: \_\_\_\_June 21,2023\_

Ronald F. Davis, Mayor

ATTEST:

APPROVED AS TO FORM:

Tammy L. Pope, Fiscal Officer

Ryan H. Linn, Solicitor