ORDINANCE NO. 116-26

AN ORDINANCE PROPOSING AND PROVIDING FOR SUBMISSION TO THE ELECTORS OF THE CITY OF MEDINA, OHIO AT A GENERAL ELECTION TO BE HELD NOVEMBER 3, 2026, AN AMENDMENT TO SECTIONS 161.01, 161.03(a), AND 162.013(A) OF THE CODIFIED ORDINANCES OF THE CITY OF MEDINA, OHIO SO AS TO INCLUDE SIDEWALKS AS A RESTRICTED USE OF THE .25 PERCENT OF TOTAL INCOME TAX COLLECTIONS CURRENTLY ALLOCATED FOR STREET, STORM WATER, AND UTILITY CONSTRUCTION, MAINTENANCE, REPAIR AND IMPROVEMENTS, AND DECLARING AN EMERGENCY.

WHEREAS: On November 4, 2003, the voters of the City of Medina approved an increase to the City of Medina Income Tax from 0.50 percent to 1.25 percent, with 0.25 percent of total net collections to be used solely for street, storm water, and utility construction, maintenance, repair and improvements; and

WHEREAS: Section 161.01 of the codified ordinances of the City of Medina presently reads as follows:

161.01 PURPOSE

To provide funds for the purposes of general Municipal operations, maintenance of equipment, new equipment, extension and enlargement of Municipal services and facilities, and capital improvements of the City there is hereby levied a tax of 1.25 percent per annum effective January 1, 2004, on salaries, wages, commissions and other compensation and on net profits as hereinafter provided in this chapter, with 0.25 percent of total income tax collections, net of collection costs, restricted for street, storm water, and utility construction, maintenance, repair and improvements.

WHEREAS: Section 161.03(a) of the codified ordinances of the City of Medina presently reads in part as follows:

161.03 IMPOSITION OF TAX.

(a) Subject to the provisions of Section 161.15, an annual tax for the purposes specified in Section 161.01 hereof shall be imposed on and after January 1, 2004, at the rate of 1.25 percent per annum with 0.25 percent of total income tax collections, net of collection costs, restricted for street, storm water, and utility construction, maintenance, repair and improvements, upon the following:

(1) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by residents of the City.

(2) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by nonresidents for work done or services performed or rendered in the City.

(3) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City.

B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident, partner or owner of a resident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity by the City.

(4) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City whether or not such unincorporated business entity has an office or place of business in the City.

B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a nonresident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity by the City.

(5) On the portion attributable to the City of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the City, whether or not such corporations have an office or place of business in the City.

WHEREAS: Section 162.013(A) of the codified ordinances of the City of Medina, Ohio, presently reads in part as follows:

162.013 PURPOSES OF TAX; RATE.

(A) To provide funds for the purposes of general municipal operations, maintenance of equipment, new equipment, extension and enlargement of municipal services and facilities, and capital improvements of the City there is hereby levied a tax on income, qualifying wages, and commissions, as defined in this Chapter, and on all other taxable income, as hereinafter provided, with a quarter percent (0.25%) of total income tax collections, net of collection costs, restricted for street, storm water, and utility construction, maintenance, repair and improvements.

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

SEC. 1: That the question of the amendment to Section 161.01 of the codified ordinances of the City of Medina shall be submitted to a vote of the qualified electors of the City of Medina at the general election to be held on November 3, 2026 at the regular places of voting in the City. Said amendment to Section 161.01 shall read as follows:

161.01 PURPOSE

To provide funds for the purposes of general Municipal operations, maintenance of equipment, new equipment, extension and enlargement of Municipal services and facilities, and capital improvements of the City there is hereby levied a tax of 1.25 percent per annum effective January 1, 2004, on salaries, wages, commissions and other compensation and on net profits as hereinafter provided in this chapter, with 0.25 percent of total income tax collections, net of collection costs, restricted for street, storm water, **<u>sidewalks,</u>** and utility construction, maintenance, repair and improvements.

SEC. 2: That the question of the amendment to Section 161.03(a) of the codified ordinances of the City of Medina shall be submitted to a vote of the qualified electors of the City of Medina at the general election to be held on November 3, 2026 at the regular places of voting in the City. Said amendment to Section 161.03(a) shall read as follows:

161.03 IMPOSITION OF TAX.

(a) Subject to the provisions of Section 161.15, an annual tax for the purposes specified in Section 161.01 hereof shall be imposed on and after January 1, 2004, at the rate of 1.25 percent per annum with 0.25 percent of total income tax collections, net of collection costs, restricted for street, storm water, **<u>sidewalks,</u>** and utility construction, maintenance, repair and improvements, upon the following:

(1) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by residents of the City.

(2) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by nonresidents for work done or services performed or rendered in the City.

(3) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City.

B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident, partner or owner of a resident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity by the City.

(4) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City whether or not such unincorporated business entity has an office or place of business in the City.

B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a nonresident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity by the City.

(5) On the portion attributable to the City of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, services

performed or rendered and business or other activities conducted in the City, whether or not such corporations have an office or place of business in the City.

SEC. 3: That the question of the amendment to Section 162.013 of the codified ordinances of the City of Medina shall be submitted to a vote of the qualified electors of the City of Medina at the general election to be held on November 3, 2026 at the regular places of voting in the City. Said amendment to Section 162.013(A) shall read as follows:

162.013 PURPOSES OF TAX; RATE.

(A) To provide funds for the purposes of general municipal operations, maintenance of equipment, new equipment, extension and enlargement of municipal services and facilities, and capital improvements of the City there is hereby levied a tax on income, qualifying wages, and commissions, as defined in this Chapter, and on all other taxable income, as hereinafter provided, with a quarter percent (0.25%) of total income tax collections, net of collection costs, restricted for street, storm water, **sidewalks,** and utility construction, maintenance, repair and improvements.

SEC. 4: That the Board of Elections of Medina County is hereby requested to place upon the ballot at the November 3, 2026 general election the question of whether to amend Sections 161.01, 161.03(a), and 162.013(A) of the codified ordinances of the City of Medina, Ohio.

SEC. 5: That the Board of Election shall publish the full text of the proposed amendments, as set forth above, once a week for not less than two consecutive weeks in the Medina County Gazette, with the first publication being at least fifteen days prior to the election hereinbefore provided, all in accordance with Section 9 of Article XVIII, Ohio Constitution and ORC 732.211.

SEC. 6: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this 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 121.11 of the Ohio Revised Code.

SEC. 7: That this Ordinance shall be considered an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason to file said Ordinance with the Board of Elections before the August 5, 2026 deadline date; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and signature by the Mayor.

PASSED: ________________________ **SIGNED:** __________________________
President of Council

ATTEST: ________________________ **APPROVED:** ______________________
Clerk of Council

SIGNED: _________________________
Mayor