VILLAGE OF BOSTON HEIGHTS	Codified?	First Reading ______	Waiver 3-Reading Rule_______
ORDINANCE NO: 2026-6-3	Yes____	Second Reading _____	Yes__X___
INTRODUCED BY ____________	No__X__	Third Reading ___X___	No______

AN ORDINANCE TO AMEND THE INCOME TAX RATE OF THE VILLAGE OF BOSTON HEIGHTS FROM THE CURRENT RATE OF TWO PERCENT [2.0%] TO A RATE OF TWO AND A QUARTER PERCENT [2.25%]TO BECOME EFFECTIVE JANUARY 1, 2027, SUCH THAT THE ONE QUARTER OF ONE PERCENT [.25] INCREASE SHALL BE ALLOCATED TO PROVIDING SAFETY SERVICES; AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Boston Heights ("the Village") is currently levying a tax on income within the Village at the rate of two percent [2.0%]; and

WHEREAS, the Village Council has determined it necessary and in the best interests of the Village and its inhabitants to levy an additional tax of one quarter of one percent [0.25%] (i.e., twenty-five hundredths of one percent) per annum for a new total tax rate of two and a quarter percent [2.25%] per annum on income within the Village to be effective on January 1, 2027, with the entirety of the one quarter of one percent [0.25%] increase for the purpose of safety services including but not limited to the cost of designing, constructing, furnishing, equipping, improving, maintaining, and operating (including any debt service or loan obligations) a Safety Service Center housing the police department and village administrative offices and updating the existing fire station, and demolishing and replacement of any necessary structures, along with payment of firefighting companies, or permanent, part-time firefighting, emergency medical services, purchasing and maintaining fire and ambulance apparatus, and other fire equipment; and the operation of a police department, the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48, 742.33, or 742.34 of the Revised Code, and for the payment of other related costs;

WHEREAS, Section 718.04 of the Ohio Revised Code provides that no municipal corporation shall levy a tax on income at a rate in excess of one percent [1.0%] without having first 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; and

WHEREAS, this Council is permitted under Ohio Revised Code Section 718.04 to submit a tax levy to the electors at an election at any time, with the purpose to be set forth in said ordinance; and

WHEREAS, Council desires this issue to be addressed by the electors of the Village at the next general election to be held on November 3, 2026.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Boston Heights, Summit County, Ohio, as follows:

Section 1. That subject to the approval of this Ordinance by the electors of the Village, Section 189.01(B) of the Codified Ordinances of the Village is hereby amended to provide as follows, with new language to be added in **bold** and underlined and text to be deleted ~~in strikeout~~:

(B) (1) The annual tax is levied at a rate of **two and one quarter percent [2.25%].** The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the Village of Boston Heights. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 189.03 and other sections as they may apply.

(2) The funds collected under the provisions of this chapter shall be disbursed in the following manner:

a. First, such part of the permanent two **and one quarter** percent [2.25%] levy as shall be necessary to defray all expenses of collecting all income tax and of administering and enforcing the provisions of this chapter shall be paid;

b. **Next, after payment of the expenses referred to in subsection (a) hereof, the portion of the tax revenues attributable up to the first two percentage points (2.00 percentage points) of the two and one quarter percent (2.25%) tax levy** ~~the balance remaining after payment of the expenses referred to in subsection (a) hereof~~ shall be deposited in the General Fund to be used according to the applicable appropriations made by Council**;**

c. **The balance of the permanent two and one quarter percent [2.25%] levy remaining after payment of the expenses in subsections (a) and (b) hereof, being the portion of the tax revenues attributable to the last one quarter percentage points (0.25 percentage points) of the two and one quarter percent (2.25%) tax levy, shall be deposited in the Safety Services Fund to be used according to the applicable appropriations made by Council**.

<u>Section 2</u>. That subject to the approval of this Ordinance by the electors of the Village, Section 189.03 of the Codified Ordinances of the Village is hereby amended, in part, to provide as follows, with new language to be added in **bold** and <u>underlined</u> and text to be deleted ~~in strikeout~~:

189.03 IMPOSITION OF TAX

The income tax levied by the Village of Boston Heights at a rate of **<u>two and one quarter percent [2.25%]</u>** ~~two percent [2%]~~ is **<u>an annual tax and is</u>** levied on the Municipal taxable Income of every person residing in and/or earning and/or receiving income in the Village of Boston Heights.

<u>Section 3</u>. That subject to the approval of this Ordinance by the electors of the Village, Section 189.04 of the Codified Ordinances of the Village is hereby amended, in part, to provide as follows, with new language to be added **bold** and <u>underlined</u> and text to be deleted in ~~strikeout~~:

189.04 COLLECTION AT SOURCE

<u>Withholding provisions</u>

(A) Each employer, agent of an employer, or other payer located or doing business in the village of Boston Heights shall withhold an income tax from the qualifying wages earned and/or received by each employee in the Village of Boston Heights. Except for qualifying wages for which withholding is not required under Section 189.03 or division (B)(4) or (6) of this **Section 189.04**, the tax shall be withheld at the rate, specified in Section 183.06, of **<u>two and one quarter percent [2.25%]</u>** ~~two percent [2%]~~. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

<u>Section 4</u>. That subject to the approval of this Ordinance by the election of the Village, Section 189.06 of the Codified Ordinances of the Village is hereby amended, in part, to provide as follows, with new language to be added in **bold** and <u>underlined</u> and text to be deleted in ~~strikeout~~:

189.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES

(A) Every individual taxpayer domiciled in the Village of Boston Heights who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed 100% of the amount obtained by multiplying the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other municipality by the lower of the tax rate in such other municipality or the rate of **<u>two and one quarter percent [2.25%]</u>** ~~two percent (2%)~~.

Section 5. That Resolution 2026-06-34 shall be and is incorporated into this Ordinance by reference.

Section 6. That the aforesaid recitals are rendered to be the findings of this Council and are hereby incorporated into this Resolution.

Section 7. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the Village and for the further reason that this Resolution is required to be immediately effective so that it can be timely filed with the Summit County Board of Elections, in order that the question of increasing the Village income tax rate by one quarter of one percent (0.25) per annum may be submitted to the electors at an election on November 3, 2026; wherefore, this Ordinance shall be in full force and effect immediately upon its adoption, provided it receives the affirmative vote of four members of Council; otherwise, it shall be in full force and effect from and after the earliest period allowed by law.

PASSED:

Ron Antal

RON ANTAL, MAYOR

ATTEST:

I, Scott Varney, Fiscal Officer and Clerk of the Council for the Village of Boston Heights, Summit County, Ohio, do hereby certify that the foregoing **Ordinance 2026-06-3** duly passed by the Council of the Village of Boston Heights, County of Summit, State of Ohio at a meeting of Council on this **28th day of July 2026.**

SCOTT VARNEY, FISCAL OFFICER