**ORDINANCE NO. 135-14**

**AN ORDINANCE TO AMEND SECTION 880.14(a)
OF THE CODIFIED ORDINANCES OF THE CITY OF AVON
AND DECLARING AN EMERGENCY**

**WHEREAS,** Section 880.14(a) of the Codified Ordinances of the City of Avon regulates collection/withholding of the city income tax by employers; and

**WHEREAS,** it has been brought to the attention of the Administration that ACO §880.14(a) is not consistent with other provisions in Chapter 880 dealing with the City's income tax; and

**WHEREAS,** to correct this error in the codification, Council has determined that it is appropriate to amend §880.14(a) to correct the percentage of income taxes being withheld by employers to make it consistent with other sections of Chapter 880 and thereby further the interests of the health, safety and welfare of the community in the collection of taxes in the appropriate amount.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF AVON, LORAIN COUNTY, OHIO:**

Section 1 - That Section 880.14(a) which currently reads as follows:

880.14 **COLLECTION AT SOURCE.**

(a) Each employer within or doing business within the City who employs one or more persons on a salary, wage, commission or other compensation basis shall, at the time of payment thereof, deduct a tax of one and one-half percent (1.5%) from the gross salaries, wages, commissions or other compensation earned by City residents regardless of where such compensation was earned, and shall deduct a tax of one and one-half percent (1.5%) from the salaries, wages, commissions or other compensation earned in the City by nonresidents.

**Shall be amended to read as follows: (New language in bold type)**

880.14 **COLLECTION AT SOURCE.**

(a) Each employer within or doing business within the City who employs one or more persons on a salary, wage, commission or other compensation basis shall, at the time of payment thereof, deduct a tax of one **and three quarters (1.75%)** percent from the gross salaries, wages, commissions or other compensation earned by City residents regardless of where such compensation was earned, and shall deduct a tax of one **and three quarters (1.75%)** percent from the salaries, wages, commissions or other compensation earned in the City by nonresidents.

Section 2 - That it is 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 this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3 - That this Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety and welfare of the citizens of the City of Avon, the immediate emergency being the necessity to amend Section 880.14(a) to correct the percentage of income taxes being withheld by employers for employee compensation; therefore, this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

PASSED: _________________________ DATE SIGNED: ______________________________

By: ________________________________________
Craig L. Witherspoon, Council President

DATE APPROVED BY THE MAYOR: ____________________________

________________________________________
Bryan K. Jensen, Mayor

APPROVED AS TO FORM:

____________________________________
John A. Gasior, Law Director
City of Avon, Ohio

ATTEST:

____________________________________
Ellen R. Young
Clerk of Council

Posted: ______________________________
In Five Places as
Provided by Council

Prepared By:
John A. Gasior, Esq.
Law Director