

ORDINANCE NO. 865-15

PASSED DECEMBER 21, 2015

**AN ORDINANCE TO AMEND A SECTION OF THE  
EXISTING TAX ORDINANCES OF THE VILLAGE OF  
TONTOGANY**

**WHEREAS**, the Village of Tontogany Council recently adopted a tax ordinance, Ordinance No. 861-15, based upon the Ohio General Assembly's enactment of H. B. 5 in December 2014, mandating that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in Chapter 718;" and

**WHEREAS**, in making that enactment Council left two sections in that ordinance which were drafted by the village solicitor that Council did not intend to leave in the final version; and

**WHEREAS**, it was the intention of Council that income from those under 18 years of age would not be exempted from municipal taxes and that those who pay taxes to other municipalities should be granted full credit for such taxes paid; and

**WHEREAS**, the provision exempting income of those under 18 years of age is located in Section 4: Definitions, (C)(12)(o) and the provision which should have provided full credit to taxes paid to other municipalities should have been in Section 8;

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE  
CITY/VILLAGE OF TONTOGANY, COUNTY OF WOOD, STATE OF OHIO, THAT:**

**Section 1.** That the Tontogany Ordinance 862-25, Section 4: Definition, (C)(12)(o) be amended to read: "This section intentionally left blank"; and

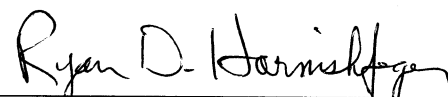
**Section 2.** That Tontogany Ordinance 862-25, Section 8 be amended to read:

- (A) Every individual taxpayer domiciled in Tontogany 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/ordinance 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 the tax due Tontogany under this chapter/ordinance.
- (B) Tontogany shall grant a credit against its tax on income to a resident of Tontogany who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.
- (C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

**Section 3.** That this ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediately from and after its passage. An emergency exists because the Village Tax Ordinance 862025 takes effect on January 1, 2016 and these amendments must be included before that date.

Passed: 12-21-2015

  
MAYOR

Attest:   
FISCAL OFFICER

CERTIFICATION

I hereby certify that the forgoing Ordinance No. 865-15 passed on 12-21-2015, 2015 by the council of the Village of Tontogany, Ohio has been published in the Bowling Green, Ohio Sentinel Tribune on 12-24-2015 and 12-30-2015.

12-22-2015

DATE

Ryan D. Harmishfeger  
FISCAL OFFICER

APPROVED AS TO FORM

MATTHEW L. REGER  
VILLAGE SOLICITOR