

Ways & Means Committee Minutes

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Honorable Council
City of Newark, Ohio
December 3, 2024

The Ways and Means Committee met December 2, 2024 in Council Chambers following the Service Committee with these members in attendance:

Beth Bline, Chair
Bradley Chute, Vice-Chair
Mark Labutis

We wish to report:

1. **Ordinance No. 24-50** AN ORDINANCE AMENDING CHAPTER 890 OF THE CODIFIED ORDINANCES OF THE CITY OF NEWARK, OHIO REGARDING THE LEVYING AND COLLECTION OF MUNICIPAL INCOME TAXES

Tricia Moore, Law Director - Thank you. As some of you may recall, back in 2023, we amended the tax regulations to update with the changes that the state made to the tax code. After that was done, we started seeing some discrepancies that the tax department brought to our attention as far as language in the tax code. And in looking at that, we discovered that in 2015, when the tax code was amended by the city, 890 was amended, and I do have that legislation, Am. Legal put it into their system as section 891. So, whenever anybody was looking at the tax code, everybody was looking at 890, because that's what the city passed. So, we had this 891 that was causing confusion among what is the tax code, and actually 891 was effective from January 2016 on. So, we actually got a hold of Am. Legal, and requested why they made these changes, because for me, if we legislate 890, that's what it should be on your code. Apparently, it was their way of separating the two sections from before 2015 and after 2015. However, if you look at the Ohio Revised Code, what they do is have section effective, section effective, prior 890, prior 890. So, in order to help resolve all of that confusion, we took the language from 891, we added the updates back into that section, as that is the current code. The legislation you have before there was approved by the tax department on November 22nd, as being up to date. The legislation that we wrote asked Am. Legal to fix that and make this section 890 once again.

Motion to send to full Council by Mr. Labutis, second by Mr. Chute, Motion passed 3-0

Meeting adjourned

Beth Bline, Chair