CITY OF FOSTORIA, OHIO

Ordinance No.: 2025 - \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Sponsored by:

Requested by: Director of Finance

AN ORDINANCE

To submit to the voters of the City of Fostoria, Ohio a ballot measure levying a renewed five (5) year, one percent (1%) municipal income tax, in addition to the permanent one percent (1%) income tax established by ordinance No. B-664, and declaring an emergency to exist.

WHEREAS, the Council of the City approved ordinance 2010-58 submitting a ballot measure to levy a temporary one per-cent (1%) income tax levy to the electorate in the general election held on November 2, 2010; and,

WHEREAS, in the general election held on November 2, 2010, a majority of electors who cast ballots approved a one per-cent (1%) income tax levy to be assessed on various net income, commencing on January 1, 2011 and discontinuing on December 31, 2016, to supplement a permanent one per-cent (1%) income tax levy established by ordinance B-664; and,

WHEREAS, ordinance 2010-58 included a “sunset” provision that gave effect to the levy until December 31, 2016; and,

WHEREAS, the Council of the City approved ordinance 2015-24 submitting a ballot measure to levy a continuation of the temporary one per-cent (1%) income tax levy to the electorate in the general election held on November 3, 2015; and,

WHEREAS, in the general election held on November 3, 2015, a majority of electors who cast ballots approved a continuation of the one per-cent (1%) income tax levy to be assessed on various net income, commencing on January 1, 2017 and discontinuing on December 31, 2021; and,

WHEREAS, the Council of the City approved ordinance 2021-04 submitting a ballot measure to levy a continuation of the temporary one per-cent (1%) income tax levy to the electorate in the special/primary election held on May 4, 2021; and,

WHEREAS, in the general election held on May 4, 2021, a majority of electors who cast ballots approved a continuation of the one per-cent (1%) income tax levy to be assessed on various net income, commencing on January 1, 2022 and discontinuing on December 31, 2026; and,

WHEREAS, that without the tax revenue from the 2021 income tax levy, the City cannot afford day-to-day operations; and,

WHEREAS, the Council of the City, after being advised of the necessity of this ordinance, finds that a similar ballot initiative must be presented to the electors of Fostoria on the November 4, 2025 ballot; and,

WHEREAS, pursuant to Section 718.04(C) of the Ohio Revised Code, the Council finds that the continuation of the one per-cent (1%) income tax levy as approved by the electorate on May 4, 2021 must continue for an additional five (5) years.

NOW, THEREFORE, BE IT ORDAINEDby the Council of the City of Fostoria, Seneca, Hancock, and Wood Counties, Ohio:

SECTION 1. That a ballot initiative shall be placed on the November 4, 2025 general election ballot for the citizens of the City of Fostoria, Wood, Hancock and Seneca Counties, Ohio to continue, for an additional five (5) years, a one per-cent (1%) income tax levy, as described below.

SECTION 2. In addition to the permanent one per-cent (1%) municipal income tax established by ordinance B-664, there is hereby submitted to the voters of the City of Fostoria, Wood, Hancock and Seneca Counties, Ohio a proposal to continue a levy of a one per-cent (1%) income tax on salaries, wages, commissions and other compensation as hereinafter provided for the purpose of providing funds to be allocated for: Street Repair, Capital Improvement, Infrastructure, the Kaubisch Memorial Public Library, Parks and Recreation, Development, Beautification, and Citywide Cleanup, and the remainder to the general fund.

SECTION 3. The funds collected under the provisions of this ordinance establishing the renewal of the additional income tax shall be as follows:

1. Street Repair: $200,000.00
2. Capital Improvement: $200,000.00

3. Infrastructure: $100,000.00

4. Kaubisch Memorial Public Library: $30,000.00

5. Development: $30,000.00

6. Parks and Recreation: $30,000.00

7. Citywide Cleanup and Beautification: $10,000.00.

The balance of funds available from this tax shall be placed in the general fund. This income tax levy shall be a renewal of the tax levy approved by the electorate on May 4, 2021.

SECTION 4. The revenue generated from the municipal income tax as specified in Sections 1, 2 and 3 herein shall be levied, collected, and paid with respect to the wages, salaries, commissions, sheltered annuities, bonuses, other compensation, net profits of businesses and professions or other activities earned or paid on or after January 1, 2027. This ordinance shall continue to be in effect until December 31, 2031.

SECTION 5. The Council of the City hereby approves ballot language attached hereto and incorporated herein as Exhibit “A” as though fully re-written herein.

SECTION 6. 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 any of its committees that resulted in such formal actions were in meetings open to the public, and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 7. The Director of Law shall furnish a certified copy of this ordinance to the Seneca County Board of Elections immediately upon its passage, and is authorized, directed and empowered to revise the ballot language contained in Exhibit “A” with the guidance of the Ohio Secretary of State’s Office in the event the same needs amendment without further councilmatic action.

SECTION 8. This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare. The reason for such emergency is the fact that this ordinance must be filed with the Seneca County Board of Elections at least ninety (90) days before the November 4, 2025 general election.

THEREFORE, upon the affirmative vote of two-thirds (2/3) of all members elected to council, and signature by the Mayor, this ordinance shall go into immediate force and effect.

Passed this day of , 2025.

Brian Shaver, Council President

ATTEST:

Tamara L. Drake, Council Clerk

Filed with me and approved by me this day of , 2025.

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Donald L. Mennel, Mayor

**EXHIBIT A**

**Official Questions and Issues Ballot**

**General Election—November 4, 2025**

**Seneca, Hancock and Wood Counties**

**Proposed Municipal Income Tax (RENEWED TAX)**

**Fostoria City**

**Seneca, Wood and Hancock Counties**

**A majority affirmative vote is necessary for passage.**

**Shall the ordinance providing for the continuation of an existing one per-cent (1%) levy on income for the purpose of providing funds to be allocated for: Street Repair, Capital Improvement, Infrastructure, the Kaubisch Memorial Public Library, Parks and Recreation, Development, Beautification, and Citywide Cleanup, and the remainder to the general fund, commencing on January 1, 2027 and ending on December 31, 2031, at the same rate of one per-cent (1%), with the following allocation of funds be approved:**

**1. Street Repair: $200,000.00**

**2. Capital Improvement: $200,000.00**

**3. Infrastructure: $100,000.00**

**4. Kaubisch Memorial Public Library: $30,000.00**

**5. Development: $30,000.00**

**6. Parks and Recreation: $30,000.00**

**7. Citywide Cleanup and Beautification: $10,000.00.**

**Remainder to the City general fund.**

**FOR THE INCOME TAX-→**

**AGAINST THE INCOME TAX-→**