

AMELIA VILLAGE COUNCIL AGENDA
SPECIAL MEETING OF COUNCIL
JUNE 30, 2021
VIA YOUTUBE LIVE 3:00 P.M.
ACCESSIBLE FROM WWW.AMELIAVILLAGE.COM

CALL MEETING TO ORDER, INTRODUCTION

ROLL CALL

Finance Director Report – Report presented by William Gilpin

Law Director’s Report – Report presented by Kathleen Ryan

Mayor’s Report – Report presented by Todd Hart

LEGISLATION:

O-2021-17

AN ORDINANCE OF THE COUNCIL OF AMELIA VILLAGE, OHIO, DIRECTING AND DEFINING THE DUTIES AND OBLIGATIONS OF AMELIA VILLAGE’S TAX ADMINISTRATOR FOR THE STATUTE OF LIMITATIONS PERIOD UNDER ORC 718.12, AND DECLARING AN EMERGENCY

DISCUSSION OF SCHEDULING OF FUTURE REGULAR, SPECIAL OR COMMITTEE MEETINGS

NEXT REGULAR COUNCIL MEETING – JULY 15, 2021 AT 7:00 P.M.

MOTION TO ADJOURN

(THIS AGENDA IS SUBJECT TO LAST MINUTE CHANGES)

DISCLAIMER: In the event of any technical difficulties or unforeseen circumstances that the Village administration and Council may encounter with the use of video conferencing technology, the Village Mayor reserves the right to cancel, end, or postpone the meeting at his discretion to maintain compliance with the Ohio Open Meetings Act.

AMELIA VILLAGE, OHIO
Ordinance O-2020-17

**AN ORDINANCE OF THE COUNCIL OF AMELIA VILLAGE, OHIO, DIRECTING AND
DEFINING THE DUTIES AND OBLIGATIONS OF AMELIA VILLAGE'S TAX
ADMINISTRATOR FOR THE STATUTE OF LIMITATIONS PERIOD UNDER ORC 718.12,
AND DECLARING AN EMERGENCY**

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipalities power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and

WHEREAS, on February 5, 2018, Village Council adopted Ordinance O-2018-05 which adopted a Village Income Tax, with subsequent amendments; and

WHEREAS, the electors of Amelia Village voted to dissolve the Village on November 5, 2019, and such results were certified and became effective on November 25, 2019; and

WHEREAS, as a result of the dissolution, and as affirmed on November 10, 2020 by the Clermont County Common Pleas Court, Case No. 2020 CVH 00424, "Amelia Villages' (sic) remaining powers are restricted to resolving vested rights and liabilities, settling claims, and levying and collecting taxes to pay existing obligations," under R.C. 703.21.

WHEREAS, the Amelia Village Council repealed the Village income tax via Ordinance # O-2020-10 which terminated the income tax effective January 1, 2021, and

WHEREAS, via Ordinance # O-2020-10, the Village Council also adopted Section 28 which directs the ordinance to remain effective for all rights and liabilities that apply to the period of taxation ending December 31, 2020 ("Ordinance O-2018-05 shall remain in full force and effect with respect to any and all tax, interest, and penalties in connection herewith for taxes on or before December 31, 2020"); and

WHEREAS, the Regional Income Tax Authority ("RITA") is Amelia's income Tax Administrator under the ordinance; and

WHEREAS, per ORC Section 718.12, there is a statute of limitations of, "three years after the tax was due or the return was filed, whichever is later," for tax matters, including refunds to which individual taxpayers are entitled; and

WHEREAS, the Village desires that RITA retain all income tax revenues it currently holds on the Village's behalf, and to continue to retain such funds moving forward, for the purposes of continuing to pay out the administration of the income tax ending December 31, 2020, during the statute of limitations period;

WHEREAS, the Village desires that RITA then direct whatever surplus funds remain to the Townships under the dissolution statute, at the end of the end of the statute of limitations period;

WHEREAS, it is the duty of the Village Council to direct its Tax Administrator regarding this item, under its obligations to wind up the Village pursuant to ORC 703.21;

NOW, THEREFORE, be it ordained, by the Council of Amelia Village, Clermont County, Ohio, as follows:

SECTION I. RITA shall hereby remain the “Tax Administrator” for Amelia Village through the statute of limitations period as defined under ORC 718.12; and

SECTION II. RITA is hereby directed to cease making any disbursements of tax revenue to Amelia Village, and shall retain those revenues for the purposes of administering the income tax obligations remaining through the end of the statute of limitations period as defined under ORC 718.12; and

SECTION III. RITA is directed to retain such funds as described above in part to ensure that individual refunds to which taxpayers are entitled are able to be paid out during that period; and

SECTION IV. RITA is directed to retain such funds as described above in part to ensure that RITA is able to pay itself the tax administration costs to which it is entitled during the above-described period; and

SECTION V. At the end of the above-described statute of limitations period, RITA shall disburse any remaining funds to Pierce Township and Batavia Township of Clermont County, Ohio, apportioned to the townships as 65% to Pierce Township and 35% to Batavia Township, consistent with the method of distribution of Village cash assets to townships under ORC 703.21.

SECTION VI. Council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and of its committees, if any, which resulted in formal action, were taken in meetings open to the public, in full compliance with applicable legal requirements including Section 121.22 of the Revised Code, and in compliance with Ohio HB 404, wherein the Ohio legislature extended the HB 197 provisions granting authority to public bodies to hold and attend meetings and conduct and attend hearings by means of teleconference, video conference, or any other similar electronic technology while remaining compliant with Ohio’s Open Meetings Act.

SECTION VII. Council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken consistent with the corporate powers retained by the Village Council under R.C. 703.21.

SECTION VIII.

This ordinance is hereby declared an emergency which is necessary for the preservation of the public health, safety, and general welfare. The reason for an emergency is the need to immediately direct the Village’s Tax Administrator, the Regional Income Tax Agency (“RITA”) how to handle remaining rights and liabilities regarding the Village’s income tax that ended January 1, 2021, during the period following the Village’s dissolution. Therefore, provided this emergency clause receives the affirmative vote of a supermajority of all members elected to Council, this ordinance shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.

_____ moved to suspend the rules requiring two readings on two separate dates.

_____ seconded the motion.

	Yea	Nay	Absent
Doug Fischer	_____	_____	_____
Clayton Fite	_____	_____	_____
Steven Hacker	_____	_____	_____
Regina Rumke.....	_____	_____	_____
Andrew Sturm.....	_____	_____	_____
Matthew Walriven.....	_____	_____	_____

_____ moved for the adoption of the Ordinance.

_____ seconded the motion.

	Yea	Nay	Absent
Doug Fischer	_____	_____	_____
Clayton Fite	_____	_____	_____
Steven Hacker	_____	_____	_____
Regina Rumke.....	_____	_____	_____
Andrew Sturm.....	_____	_____	_____
Matthew Walriven.....	_____	_____	_____

Adopted June 30, 2021

Regina Rumke, Clerk Pro-Tempore

Todd J. Hart, Mayor