

Ordinance No. 1-2026

Passed 02-09-2026

AN ORDINANCE APPROVING, ADOPTING, AND ENACTING AN ORDINANCE IN THE VILLAGE OF WOODVILLE FOR THE LEVYING OF A TAX UPON SALARIES, WAGES, PROFITS, COMMISSIONS, AND OTHER COMPENSATION.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, 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, the Council of the Village of Woodville desires to establish a Village Income Tax, to establish Tax Regulations for the Village of Woodville, to maintain such Tax Regulations' congruence with the Revised Code of Ohio and to provide for the further public safety, health, and general welfare of the residents of the Village; and

WHEREAS, the Council of the Village of Woodville has determined that public necessity, convenience, and general welfare requires the levying of a tax to provide funds for general municipal operation, maintenance of equipment, extension, enlargement, and improvement of municipal services, facilities, and capital improvements, and for bond retirements, upon all salaries and wages, commissions, and other compensation earned by residents of the Village of Woodville; upon all salaries, wages, commissions, and other compensation earned by non-residents of the Village of Woodville for work done or services performed or rendered in the Village of Woodville; upon the net profits earned on all business, professions, or other activities conducted by residents of the Village of Woodville; upon the net profits earned on all business, professions, or other activities conducted in the Village of Woodville by non-residents; and upon the net profits earned by all corporations doing business in the Village of Woodville as the result of work done or services performed or rendered in the Village of Woodville.

NOW, THEREFORE, be it ordained by the Council of the Village of Woodville Ohio:

SECTION 1. Purpose: To provide funds for the purposes of general municipal operations, bond retirement payments, maintenance, new equipment, extension and enlargement of municipal services and facilities, and capital improvements of the Village of Woodville, there shall be, and hereby is, levied a tax on income as hereinafter provided.

SECTION 2. Adoption and Codification of Tax Code: That the Village Income Tax Code be adopted in its entirety and codified as Chapter 181, as attached hereto and incorporated herein as "**Exhibit A**," with the imposition of said Code, taxes, and responsibilities beginning July 1, 2026.

SECTION 3. Saving Clause: If any sentence, clause, section, or part of this Ordinance, or any tax against any individual or any of the several groups specified herein is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall

affect only such clause, sentence, section, or part of this Ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or other parts of this Ordinance. It is hereby declared to be the intention of the Council of the Village of Woodville that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof not been included herein.

SECTION 4. Collection of Tax After Termination of Ordinance:

- A. This Ordinance shall continue effective insofar as the levy of taxes is concerned and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this Ordinance are concerned; until all of said taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this Ordinance shall have been fully terminated.
- B. Annual returns due for all or any part of the last effective year of this Ordinance shall be due on the date provided herein as though the same were continuing.

SECTION 5. Publication: The Village Fiscal Officer is hereby directed to publish notice of this Ordinance pursuant to RC §731.21.

SECTION 6. All formal actions of Council relating to the adoption of this ordinance, and all deliberations of Council and any of its committees leading to such action were in meetings open to the public as required by law.

SECTION 7. This Ordinance shall become effective at the earliest date permitted by law.

Date Passed: 2-2-2006

Attest:



Mayor



Village Fiscal Officer

Approved as to form:



Village Solicitor