

**ORDINANCE 2-2024
AMENDING ORDINANCE 5-2015**

WHEREAS, the Village of Jamestown has been presented with several revenue and expenditure concerns over the past several years; and

WHEREAS, the Village wishes to preemptively adjust its tax collection efforts to best address citizen and council member concerns as it relates to the current revenue and expenditure concerns; and

WHEREAS, the Village Council does believe the proposed changes to Ordinance 5-2015 of the Village Ordinances are both necessary and appropriate to address recent concerns, both in the present and in the future; and

WHEREAS, the Village Council does believe that the local income tax should be increased to one-percent (1%), and that Ordinance 5-2015 Section 1 (B)(1) of the Village Ordinances should be amended to read: "The annual tax is levied at a rate of 1% (one percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in Jamestown. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 3 of this Ordinance and other sections as they may apply".

WHEREAS, the Village Council does believe residents/taxpayers should be given up to a one-half of one percent (0.5%) credit against the one-percent (1%) income tax for income taxes paid to other municipalities in a given tax year and that Ordinance 5-2015 Section 6 (A) of the Village Ordinances should be amended to read: "Every individual taxpayer domiciled in Jamestown 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. Each taxpayer shall be given credit up to one-half of one percent (.5%) against income tax owed to the Village of Jamestown for income tax paid to any other municipality, upon presenting satisfactory evidence that tax was paid to another municipality."

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF JAMESTOWN, OHIO, THAT:

SECTION 1. The changes to Ordinance 5-2015 shall be adopted and shall become part of the official Ordinances of the Village of Jamestown and shall be referred to as Ordinance 2-2024;

SECTION 2. Said changes shall take effect January 1st, 2025.

This ordinance shall take effect at the earliest period allowed by law.

PASSED October 24, 2024

A handwritten signature in black ink, appearing to read "J. Bradley", is written over a horizontal line.

Joshua Bradley, Mayor