Emergency Reading: July 14, 2026
Effective Date: July 14, 2026

VILLAGE OF NORTH BALTIMORE, WOOD COUNTY, OHIO

ORDINANCE NO. 2026 – 17

AN ORDINANCE DECLARING THE NECESSITY OF LEVYING AN ADDITIONAL ONE PERCENT (1.0%) MUNICIPAL INCOME TAX, AMENDING CHAPTER 181 AND CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF NORTH BALTIMORE, SUBMITTING THE QUESTION TO THE ELECTORS AT THE NOVEMBER 3, 2026 GENERAL ELECTION, AND DECLARING AN EMERGENCY

WHEREAS, the Village of North Baltimore currently levies a one percent (1.0%) municipal income tax approved by the electors, and Village Council has determined that additional revenue is necessary to improve the Village's transportation infrastructure and public works facilities; and

WHEREAS, Council finds it necessary to increase the municipal income tax rate from one percent (1.0%) to two percent (2.0%), subject to approval by the electors, with the additional one percent (1.0%) dedicated exclusively to the purposes set forth herein.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of North Baltimore, Wood County, Ohio:

SECTION 1. Declaration of Necessity.

Pursuant to Ohio Revised Code Chapter 718, Council hereby declares it necessary to levy an additional one percent (1.0%) municipal income tax, thereby increasing the Village municipal income tax rate from one percent (1.0%) to two percent (2.0%), and to submit the question to the electors at the General Election to be held on November 3, 2026. The Clerk of Council is authorized and directed to certify this Ordinance and all documents required by law to the Wood County Board of Elections on or before August 5, 2026.

SECTION 2. Sections 181.03, 181.04, 182.012, and 182.013 of the Codified Ordinances are hereby amended, effective January 1, 2027, if approved by the electors, as follows:

181.03 IMPOSITION OF TAX

The municipal income tax imposed by Chapter 181 shall be levied and collected annually at the rate of two percent (2.0%) upon all taxable income subject to taxation under Chapter 181 and Ohio Revised Code Chapter 718.

181.04 EFFECTIVE DATE

The increased municipal income tax rate shall be levied, collected, and paid with respect to taxable income earned on and after January 1, 2027, or such later date as may be required by law.

182.012 PURPOSES OF TAX; RATE

(A) Purpose.

The additional one percent (1.0%) municipal income tax authorized by this Ordinance shall be used solely for the planning, acquisition, engineering, design, construction, reconstruction, resurfacing, repair, replacement, maintenance, improvement, financing, and debt service related to:

(1) Transportation infrastructure, including streets, roads, alleys, bridges, sidewalks, curbs, multi-use paths, traffic control devices, street lighting, and other related public infrastructure;

(2) Stormwater infrastructure, including storm sewers, drainage systems, culverts, detention and retention facilities, and related improvements;

(3) Public rights-of-way and related public improvements; and

(4) Public works facilities, including the acquisition, construction, reconstruction, expansion,

furnishing, equipping, maintenance, repair, and improvement of public works buildings and related equipment, vehicles, machinery, furnishings, fixtures, and appurtenances.

Revenue generated by the additional one percent (1.0%) municipal income tax shall be used exclusively for the foregoing purposes and shall not be used for any other purpose unless subsequently authorized by the electors of the Village in accordance with applicable law.

(B) Rate.

The municipal income tax imposed under Chapter 181 shall be levied and collected annually at the rate of two percent (2.0%).

182.013 ALLOCATION OF FUNDS

(A) Twenty-one and one-half percent (21.5%) of the revenue generated from the one percent (1.0%) municipal income tax in effect immediately prior to January 1, 2027, shall be appropriated for personnel, equipment, and operational costs of the Village Emergency Medical Service.

(B) Revenue generated from the additional one percent (1.0%) municipal income tax effective January 1, 2027, shall be appropriated exclusively for the purposes set forth in Section 182.012.

SECTION 3. Contingent Effectiveness.

This Ordinance shall become effective only if approved by a majority of the electors voting upon the question at the November 3, 2026 General Election. Upon voter approval, the amendments contained herein shall become effective January 1, 2027, or such later date as required by law.

SECTION 4. Open Meetings.

It is hereby 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 resulting in such formal actions were conducted in meetings open to the public in compliance with applicable law.

SECTION 5. Emergency.

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the Village and for the further reason that immediate action is required to permit the timely certification of this Ordinance to the Wood County Board of Elections for placement of the question upon the ballot at the General Election to be held on November 3, 2026, prior to the August 5, 2026 filing deadline prescribed by law. Therefore, this Ordinance shall take effect and be in force immediately upon its passage; however, the increase in the municipal income tax authorized herein shall become effective only upon approval by a majority of the electors voting on the question at the November 3, 2026 General Election and as otherwise provided by law.

The motion to adopt the foregoing Ordinance was moved by Member __________ and seconded by Member __________.

EMERGENCY CLAUSE VOTE
YEAS _____ NAYS _____ ABSTAIN _____

VOTE ON FINAL ADOPTION
YEAS _____ NAYS _____ ABSTAIN _____

ADOPTED AND EFFECTIVE this _____ day of __________, 2026.

Dee Hefner, President of Council

Aaron Patterson, Mayor

Attest:

Mason Davis, Clerk of Council