

December 11, 2025

**WAYS AND MEANS COMMITTEE**

December 15, 2025

Council Chambers

*Committee and Council Meetings can be viewed by accessing YouTube*

Following Service Committee

**AGENDA**

1. Consider **Ordinance No. 25-48** An ordinance levying an additional income tax of one-half of one percent for the purpose of raising general operating revenue specifically dedicated to police and fire protection, on all salaries, wages, commissions and other compensation earned by the residents of the City of Newark; on all salaries, wages, commissions and other compensation earned by non-residents of the City of Newark for work done and services performed or rendered in the City of Newark; on the net profits earned on all businesses, professions, or other activities conducted by the residents of the City of Newark; on the net profits earned on all businesses, professions and other activities conducted in the City of Newark by non-residents and on the net profits earned by all corporations doing business in the City of Newark as the result of the work done or services performed in the City of Newark; requiring the filing of returns and furnishing of information by employers and all those subject to said tax; imposing on employers the duty of collecting the tax at the source and paying the same to the City of Newark; providing for the administration, collection and enforcement of said tax; declaring violations thereof to be a misdemeanor, and imposing penalties therefor, and declaring an emergency.
  
2. Consider **Resolution No. 25-83** A resolution providing for the submission to the electors of the City of Newark, Ohio, of the question “Shall the Ordinance providing for a one-half of one percent additional levy on income specifically dedicated to police and fire protection within the general revenue fund of the City be passed?” and declaring an emergency.
  
3. Other items at the discretion of the Chair

BY \_\_\_\_\_

AN ORDINANCE LEVYING AN ADDITIONAL INCOME TAX OF ONE-HALF OF ONE PERCENT FOR THE PURPOSE OF RAISING GENERAL OPERATING REVENUE SPECIFICALLY DEDICATED TO POLICE AND FIRE PROTECTION, ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY THE RESIDENTS OF THE CITY OF NEWARK; ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THE CITY OF NEWARK FOR WORK DONE AND SERVICES PERFORMED OR RENDERED IN THE CITY OF NEWARK; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS, OR OTHER ACTIVITIES CONDUCTED BY THE RESIDENTS OF THE CITY OF NEWARK; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS AND OTHER ACTIVITIES CONDUCTED IN THE CITY OF NEWARK BY NON-RESIDENTS AND ON THE NET PROFITS EARNED BY ALL CORPORATIONS DOING BUSINESS IN THE CITY OF NEWARK AS THE RESULT OF THE WORK DONE OR SERVICES PERFORMED IN THE CITY OF NEWARK; REQUIRING THE FILING OF RETURNS AND FURNISHING OF INFORMATION BY EMPLOYERS AND ALL THOSE SUBJECT TO SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT THE SOURCE AND PAYING THE SAME TO THE CITY OF NEWARK; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX; DECLARING VIOLATIONS THEREOF TO BE A MISDEMEANOR, AND IMPOSING PENALTIES THEREFOR, AND DECLARING AN EMERGENCY.

WHEREAS, this Council deems it necessary to increase revenues accruing to the City of Newark, specifically to provide for adequate police and fire protection for the citizens of the City; and

WHEREAS, by this Ordinance, Council makes a determination to proceed, pursuant to Ohio Revised Code Section 718.01, et. seq., with local questions and issues addressed via an election at the May 5, 2026, Primary/Special Election on the issue of an additional one-half of one percent to be added to the income tax of the City of Newark, with the funds raised thereby to be utilized for police and fire protections for the citizens of the City; and

WHEREAS, this Ordinance shall become effective immediately since it is a determination by Council to proceed with an election and is also declared an emergency for the immediate preservation of the public peace, health, safety, or welfare for the citizens of the City of Newark in order to meet the filing deadlines of the Board of Elections. The tax shall first be effective and collected with the 2027 tax year.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEWARK, COUNTY OF LICKING, AND STATE OF OHIO, THAT:

SECTION 1: In order to provide additional revenue for the City of Newark to be paid into the General Revenue Fund for the specific use of police and fire protection, there shall be, and hereby is, levied, pursuant to Ohio Revised Code Section 718.01, et. seq., an additional tax of one-half of one percent on salaries, wages, including vacation and pay, commissions and other compensation, and on net profits as hereinafter provided.

SECTION 2: Pursuant to Article 4.07(A)(4) of the Charter of the City of Newark, this Ordinance shall be in effect immediately upon its passage by Council and execution by the Mayor and is also declared an emergency for the immediate preservation of the public peace, health, safety, or welfare for the citizens of the City of Newark in order to meet the filing deadlines of the Board of Elections. The additional tax shall first be effective and collected with the 2027 tax year.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
PRESIDENT OF COUNCIL

ATTEST: \_\_\_\_\_  
CLERK OF COUNCIL

DATE FILED WITH MAYOR: \_\_\_\_\_

DATE APPROVED BY MAYOR: \_\_\_\_\_

\_\_\_\_\_  
MAYOR

FORM APPROVED: \_\_\_\_\_  
DIRECTOR OF LAW

Prepared by the Office of the Director of Law.

BY \_\_\_\_\_

A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE ELECTORS OF THE CITY OF NEWARK, OHIO, OF THE QUESTION “SHALL THE ORDINANCE PROVIDING FOR A ONE-HALF OF ONE PERCENT ADDITIONAL LEVY ON INCOME SPECIFICALLY DEDICATED TO POLICE AND FIRE PROTECTION WITHIN THE GENERAL REVENUE FUND OF THE CITY BE PASSED?” AND DECLARING AN EMERGENCY.

WHEREAS, by Ordinance No. \_\_\_\_\_ this Council has deemed it imperative that revenues accruing to the City of Newark be increased to meet the obligations of the City, and in particular police and fire protection; and,

WHEREAS, this Resolution provides for the submission of an issue to the electorate of the City of Newark, Ohio, pursuant to Ohio Revised Code Section 718.01, et. seq. As such, this Resolution shall take effect upon adoption, pursuant to Article 4.07 (A)(4) of the Charter of the City of Newark and shall also be considered an emergency for the immediate preservation of the public peace, health, safety, or welfare to meet the filing deadlines of the Board of Elections; and

WHEREAS, the immediate passage of this Resolution is necessary to permit the tax to become effective with the 2027 tax year.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NEWARK, COUNTY OF LICKING AND STATE OF OHIO, THAT:

SECTION 1: That the question: “Shall the Ordinance No. \_\_\_\_\_ providing for a one-half of one percent additional levy on income for the General Revenue Fund of the City and specifically dedicated to Police and Fire Protection be passed?” be submitted to a vote of the qualified electors of the City of Newark, Ohio, at the Primary/Special election to be held on Tuesday, the 5<sup>th</sup> day of May, 2026, at the regular place or places and hours of voting in said City as established by the Board of Elections of Licking County, Ohio; that said question shall be submitted in the following form, to-wit: “Shall the Ordinance No. \_\_\_\_\_ providing for a one-half of one percent additional levy on income for the General Revenue Fund of the City and specifically dedicated to Police and Fire Protection be passed?” To the left of such wording shall appear, in boxes with appropriate places for marking in the words “For the income tax” and “Against the income tax” and/or such other legal

requirements. Each voter shall indicate his vote by choosing one of the two places provided.

SECTION 2: That the ballot on which the question provided for in Section One herein shall bear no party designation.

SECTION 3: That the Clerk is hereby directed to certify a copy of this Ordinance No. \_\_\_\_\_ to the Board of Elections of Licking County, Ohio, together with a certified copy of this Resolution.

SECTION 4: This Resolution is adopted pursuant to Ohio Revised Code Section 718.01, et. seq. The tax imposed herein shall be first effective with the 2027 tax year.

SECTION 5: This matter is an emergency for the immediate preservation of the public peace, health, safety, or welfare due to the filing deadlines of the Board of Election in order to be placed on the ballot for the May 5, 2026, Primary/Special election.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
PRESIDENT OF COUNCIL

ATTEST: \_\_\_\_\_  
CLERK OF COUNCIL

DATE FILED WITH MAYOR: \_\_\_\_\_

DATE APPROVED BY MAYOR: \_\_\_\_\_

\_\_\_\_\_  
MAYOR

FORM APPROVED: \_\_\_\_\_  
DIRECTOR OF LAW

Prepared by the Office of the Director of Law.