

**A RESOLUTION AUTHORIZING AN AGREEMENT MEMORIALIZING AN ALTERNATIVE INCOME TAX ARRANGEMENT BETWEEN HIRAM TOWNSHIP AND THE VILLAGE OF HIRAM AND DECLARING AN EMERGENCY.**

**WHEREAS**, Section 181.03(b) of the Codified Ordinances of the Village of Hiram authorizes the Tax Administrator of the Village to calculate how much earned income from an employee working for an employer located partially within and partially outside of the Municipal borders of the Village should be income taxable by the Village; and

**WHEREAS**, Section 181.03(b)(1)D2 indicates that if the formulas to allocate how much earned income from an employee working for an employer located partially within and partially outside of the Municipal borders of the Village set forth in the Codified Ordinances do not produce a just and equitable result authority is granted to the Tax Administrator to substitute other factors or methods calculated to effect a fair and proper apportionment; and

**WHEREAS**, Hiram Township has its Service Garage and Township Hall located within the Village Municipal limits and under the applicable definitions set forth in the Codified Ordinances of the Village of Hiram the income of the employees of Hiram Township is income taxable by the Village; and

**WHEREAS**, at the request of the Hiram Township Trustees the Village Council has considered if and on what terms an alternative Income Tax Arrangement should be used to determine what portion of the work performed by Hiram Township employees should be income taxed by the Village of Hiram; and

**WHEREAS**, after discussion with the Hiram Township Trustees the Council has determined that an alternative income tax arrangement is appropriate and that the alternate arrangement should be reduced to a written agreement.

**NOW THEREFORE BE IT RESOLVED** by the Council of the Village of Hiram, Portage County, Ohio, two-thirds of the members thereto concurring that:

**SECTION 1:** The Mayor and the Fiscal Officer are authorized to enter into an agreement with Hiram Township in substantial conformity with that set forth in Exhibit "A."

**SECTION 2:** It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Revised Code of the State of Ohio.

**SECTION 3:** That this Resolution is declared an emergency measure becoming immediately effective upon passage by Council and approval by the Mayor in order to preserve the health, safety, and general welfare of the citizens of the Village of Hiram and for the further reason that it is essential to resolve an ongoing income tax dispute with Hiram Township as soon as possible.

Passed in Council as an emergency on September 9, 2014.

  
Mayor Lou Bertrand

ATTEST:

Susan J. Skrovan  
Fiscal Officer Susan J. Skrovan

Approved as to Form:

Thomas Reitz  
Village Solicitor Thomas Reitz

I, SUSAN SKROVAN, Fiscal Officer of the  
Village of Hiram, Ohio, hereby certify that  
the foregoing Resolution or Ordinance  
No. 2014-32 has been duly posted in the  
required 5 places.

9-10-14 Susan J. Skrovan  
Date Fiscal Officer, Village of Hiram