## CITY OF BEDFORD, OHIO

## RESOLUTION NO. 2597-23

A RESOLUTION ADOPTING THE REGIONAL INCOME TAX AGENCY (RITA) RULES AND REGULATIONS FOR ADMINISTRATION OF THE INCOME TAX CODE FOR THE CITY OF BEDFORD, OHIO; AND DECLARING AN EMERGENCY

WHEREAS, a Regional Council of Governments was created pursuant to Ohio Revised Code Chapter 167, to foster cooperation between Ohio's municipalities; and

WHEREAS, the creation of the Regional Council of Governments was primarily to establish a central collection facility, The Regional Income Tax Agency (RITA), for the purpose of administering the income tax laws of the various participating member municipalities; and

WHEREAS, this Council found it to be in the best interest of the preservation of public peace, health or safety for the City of Bedford and its inhabitants to join the Regional Council of Governments for the purpose of having the Regional Income Tax Agency administer the City of Bedford's Tax Code and enter into an agreement for the same, having passed Resolution 2593-22 on December 12, 2022, and

WHEREAS, this Council now desires to adopt the Regional Income Tax Agency rules and regulations regarding the administration of said agreement;

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BEDFORD, STATE OF OHIO:

Section 1. That the City Manager was previously authorized to execute on behalf of the City of Bedford, Ohio, an agreement with Regional Council of Governments for the administration and collections of the City's income tax through the Regional Income Tax Agency (RITA) upon such terms as directed in the agreement; said agreement having been reviewed by this Council, and Resolution 2593-22 being passed by this Council on December 12, 2022.

Section 2. That, this agreement, shall continue to be on file with the City Manager, which has been reviewed by this Council, and approved subject to any nonmaterial change deemed appropriate by the City Manager and as approved to form and legality by the City Law Director; moreover, the City Manager has previously been authorized to execute the same on behalf of the Village.

Section 3. That, by the passage of this resolution 2597-23, the City of Bedford hereby adopts the Regional Income Tax Agency (RITA) rules and regulations, including amendments that may be made from time to time, for use as the City of Bedford's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the City of Bedford's Income Tax Ordinance and the RITA Rules and Regulations, the City of Bedford Ordinance will supersede. Until the contractual relationship between the City of Bedford and RITA ceases, this section

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shall supersede all other provisions within this Chapter regarding promulgation of rules and regulations by the Tax Administrator.

Section 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this legislation were adopted in an open meeting of this Council, and all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Revised Code Section 121.22.

<u>Section 5.</u> That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety, and welfare of the City and to facilitate tax filings.

WHEREAS, this Resolution shall be in full force and effect immediately upon its passage.

	Victor Fluharty, Vice Mayor-President of Council
	Tracy M. Simons, Clerk of Council
Prepared and approved as to legal content by:	John J. Montello, Law Director

PASSED: January 17, 2023