

Charter of the City of Hudson, Ohio

Article VI: Finances

SECTION 6.01 LIMITATION ON RATE OF TAXATION.

The power of Council to levy taxes shall be subject to the limitations provided by the Constitution and laws of the State of Ohio, and nothing contained in this Charter shall be construed to authorize the levy of any taxes in excess of said limitations without a vote of the people. No tax on income earned or received by residents of the Municipality or earned or received within the Municipality shall be levied except by a vote of the people of the Municipality at a general or special election on a day designated by Council in the resolution declaring the necessity of submitting the question of the levy of such tax. Upon approval of such tax, Council shall by ordinance provide for the collection and enforcement of the tax with such exceptions and deductions as Council may determine.

SECTION 6.02 TAX CREDIT.

When the taxable income of a resident of the Municipality is subject to a municipal income tax in another municipality and/or Joint Economic Development District or Joint Economic Development Zone on the same income taxable by the Municipality, Council shall make provision for granting the resident a credit of the amount of income tax paid on such taxable income to such other municipality or Joint Economic Development District or Joint Economic Development Zone equal to one hundred percent (100%) of the amount obtained by multiplying the lower of the tax rate of such other municipality or Joint Economic Development District or Joint Economic Development Zone or of the Municipality by the taxable income earned in or attributable to the municipality or Joint Economic Development District or Joint Economic Development Zone of employment or business activity. Council may not decrease the amount of such credit without having obtained the approval for such decrease by a majority of the electors of the Municipality voting on the question at a general election. (Amended 11-2-10)

SECTION 6.03 FINANCE DIRECTOR.

The Finance Director shall be the Custodian of Funds and Accounting Officer of the Municipality. The Finance Director shall be appointed by the City Manager subject to the approval of Council, and shall be responsible to the City Manager for carrying out the duties of the office, which include:

- (a) Preparing financial reports;
- (b) Receiving, collecting and depositing all moneys due the Municipality, and signing all checks and vouchers for their disbursements;
- (c) Being the custodian of official funds and bonds and of instruments for the payment of money to the Municipality; and
- (d) Performing all other financial duties as directed by the City Manager or Council.

(Amended 11-7-00)

Charter of the City of Hudson, Ohio

Article VI: Finances

SECTION 6.04 CONTRACTS AND PURCHASING.

The City Manager may, within the amounts and items appropriated by the Council, make purchases and enter into contracts in behalf of the Municipality involving expenditures for the whole of any authorized project, asset or service not in excess of twenty-five thousand dollars (\$25,000) without competitive bidding, except as may otherwise be provided by ordinance of the Council. No purchase or contract involving an expenditure of more than twenty-five thousand dollars (\$25,000) shall be made except with the lowest and best bidder as determined by Council after advertising for bids, in writing, for a period of at least once a week for two (2) weeks in a newspaper of general circulation within the Municipality; provided, however, that the Council may authorize contracts without advertising for bids for professional services, for the acquisition of real estate, for the joint use of facilities or exercise of powers with other political subdivisions, or for the product or services of public utilities (including those Municipally operated), and the Council may authorize a purchase or a contract involving an expenditure of more than twenty-five thousand dollars (\$25,000) without advertising for bids if it determines and declares by an affirmative vote of not less than five (5) members that an emergency exists affecting life, health, property or public peace and sets forth the nature of the emergency in its resolution or ordinance. (Amended 11-7-00; 11-2-10)