

# RECORD OF ORDINANCES

Ordinance No. 1378

Passed March 18 1981

AN EMERGENCY ORDINANCE AMENDING SECTION 3-A OF ORDINANCE NO. 1212 OF THE VILLAGE OF LEETONIA, STATE OF OHIO, PASSED NOVEMBER 20, 1974: TO PROVIDE FOR THE LEVYING OF A TAX ON INCOME IN EXCESS OF THE CURRENT ONE PERCENT (1%) RATE, TO WIT: AN EXCESS OF ONE-HALF PERCENT (0.5%), FOR A TOTAL RATE OF ONE AND ONE-HALF PERCENT (1.5%), FOR THE USES AND PURPOSES HEREINAFTER ENUMERATED: SPECIFYING THE DATE ON WHICH SUCH QUESTION SHALL BE SUBMITTED TO THE ELECTORS OF THE VILLAGE OF LEETONIA, STATE OF OHIO, FOR APPROVAL: AND DIRECTING THE COLUMBIANA COUNTY BOARD OF ELECTIONS TO CONDUCT SUCH ELECTION, ALL FOR THE VILLAGE OF LEETONIA, STATE OF OHIO.

WHEREAS, the Council of the Village of Leetonia, State of Ohio, passed Ordinance No. 1212 on November 20, 1974, and:

WHEREAS, said Ordinance established a tax to provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the Village of Leetonia, on all salaries, wages, commissions, and other compensations earned by residents of the Village of Leetonia, Ohio; on all compensations earned by non-residents of the Village of Leetonia, Ohio, for work or services performed or rendered in the Village of Leetonia, Ohio; on the net profits earned on all businesses, professions, or other activities conducted by the residents of the Village of Leetonia, Ohio; on the net profits earned on all businesses, professions, or other activities conducted in the Village of Leetonia, Ohio, by non-residents; and the net profits earned by all corporations or partnerships doing business in the Village of Leetonia, Ohio, as the result of work done or services performed or rendered in the Village of Leetonia, Ohio; and,

WHEREAS Sections 3-A of said Ordinance No. 1212 established the rate of the tax imposed at one percent (1%) per annum; and

WHEREAS, Council of the Village of Leetonia, Ohio has determined that to provide a sufficient amount of funds for the purpose of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, it is necessary to increase the rate of the Municipal Income Tax of the Village of Leetonia, Ohio from one percent (1%) to one and one-half percent (1.5%).

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF LEETONIA, STATE OF OHIO:

SECTION ONE: That Section 3-A of Ordinance No. 1212, passed November 20, 1974 be amended to increase the rate of the municipal income tax imposed therein from one percent (1%) per annum to one and one-half percent (1.5%) per annum. All other sections and provisions of Ordinance No. 1212 shall remain in full force and effect.

SECTION TWO: That pursuant to Ohio Revised Code Section 718.01, this instant Ordinance shall be subject to the approval of the majority of electors of the Village of Leetonia, Ohio, voting on the question at a special election for such purpose to be held on Primary Election Day, Tuesday, June 2, 1981, at the usual polling places within the Village of Leetonia, Ohio.

SECTION THREE: That the Village Clerk, be and she is hereby authorized and directed, to certify a copy of this instant Ordinance to the Board of Elections, Columbiana County, Ohio, on or before 4:00 P. M. on March 19, 1981, so that said Board of Elections may make the necessary arrangements for the submission of such question to the electors of the said Village of Leetonia, Ohio, as provided by law.

SECTION FOUR: That if approved by a majority of the electors of the Village of Leetonia, Ohio, voting on such question, said Municipal Income Tax, at the increased rate of one and one-half percent (1.5%) per annum, shall be levied, collected, and paid with respect to salaries, wages, profits, commissions, and other compensations earned on and after July 1, 1981; and with respect to the net profits of businesses, professions, and other activities earned on and after July 1, 1981. Provided, however, that where the fiscal year of the business, profession, or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on or after July 1, 1981, and to the close of the tax payer's fiscal year; thereafter the tax year shall report on its fiscal year basis at the increased rate so provided herein.

SECTION FIVE: 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 inhabitants of the Village of Leetonia, State of Ohio, and shall therefore take effect immediately upon passage, and for the additional reason that it is immediately necessary to certify this instant Ordinance to the Columbiana County, Ohio Board of Elections before 4:00 P. M. on March 19, 1981.

PASSED: March 17, 1981

ATTEST:

Linda L. Lutz  
VILLAGE CLERK

Paul Bloss  
VILLAGE MAYOR

JOHN ORR BECK, SOLICITOR