

**ORDINANCE 09-13**

**AN ORDINANCE LEVYING AN ADDITIONAL TAX ON INCOME AT THE RATE OF ONE-FOURTH OF ONE PERCENT IN ADDITION TO THE ONE AND ONE-FOURTH PERCENT CURRENTLY BEING LEVIED AND COLLECTED**

**WHEREAS**, the Council of the Village of Jackson Center, Ohio desires to pass an ordinance levying a tax on income at the rate of one-fourth of one percent in addition to the one and one-fourth percent tax on income currently being levied and collected, which Ordinance will be in effect for twenty years beginning January 1, 2010; and

**WHEREAS**, Section 718.01 of the Revised Code of Ohio requires that such an income tax in excess of one percent shall not be levied without first having been approved by a majority of the electors of the question at a general, primary or special election; and

**WHEREAS**, the Council of the Village of Jackson Center submitted such ordinance to the electors for their approval as required by Section 718.01 at the general election held on May 5, 2009, and said Ordinance and tax was approved by a majority of the voters.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF JACKSON CENTER, OHIO:**

**SECTION 1. PURPOSE OF ORDINANCE**

To provide funds for the purpose of construction, repairing and improving wastewater treatment facilities and water treatment facilities for the Village of Jackson Center, there shall be and is hereby levied a tax on salaries, wages, commission, and other compensation as stated in Ordinance 08-28.

**SECTION 2. IMPOSITION OF TAX**

An annual income tax for the purpose specified in Section 1 of this ordinance shall be imposed at the rate of one-fourth of one percent per annum in addition to the one and one-fourth percent currently being levied and collected.

**SECTION 3. LEVY, COLLECTION AND PAYMENT OF TAX**

Said tax shall be levied, collected and paid on and after January 1, 2010, in accordance with Ordinance 08-28, passed on the December 22, 2008, and commonly known as the "Income Tax Ordinance" shall apply to the tax levied under this ordinance and are incorporated herein.

**SECTION 4. INCOME TAX RULES AND REGULATIONS**

The income tax rules and regulations adopted in Ordinance 08-28 shall apply to the income tax levied under this ordinance.

**SECTION 5. DURATION OF ORDINANCE**

This ordinance shall continue to be in effect insofar as the levy of taxes is concerned thru December 31, 2029, and insofar as the collection of taxes levied in the aforesaid period and action or proceedings for collection of any tax so levied or enforcing any provisions of this Ordinance are concerned and shall continue effective until all said taxes levied in the aforesaid period are fully paid and any and all suits and transactions for the collection of said taxes or for the punishment of violations of this ordinance shall be terminated. Provided however, the annual returns for the year ending in December 31, 2029, shall be filed on or before April 15, 2030, which is unpaid and collected under the provision hereof, shall be paid on said date except in those cases in which the time for filing returns and/or payment of the tax due has been extended in accordance with the rules and regulations.

**SECTION 6.**

That this ordinance shall be in full force and effect from and after the earliest period allowed by law.

Adopted this 22 day of June, 2009.

Scott Klopfenstein

Scott Klopfenstein, Mayor

Attest:

Beverly A. Wren  
Beverly A. Wren, Fiscal Officer

*Certificate of Fiscal Officer As To Posting*

*I certify the above Ordinance 09-13 has been posted as required by law. Posted in the Village Office, US Bank NA, Allenbaugh Insurance, Phil's Cardinal, and the Jackson Center Library.*

Date of Posting: June 23, 2009

Signed: Beverly A. Wren  
Beverly A. Wren, Fiscal Officer

First Reading 05/18/09  
Second Reading 06/08/09  
Third Reading 06/22/09