

VILLAGE OF PLEASANT HILL, OHIO

ORDINANCE 961

AN ORDINANCE ENACTING TAX

WHEREAS, the Village of Pleasant Hill desires to establish an Earnings Tax Ordinance; and

WHEREAS, an Earnings Tax is necessary for the Village of Pleasant Hill to remain fiscally solvent.

NOW, THEREFORE, BE IT ORDAINED by the council of the Village of Pleasant Hill, State of Ohio, with at least three fourths of the members elected or appointed thereto concurring:

The Tax Ordinance hereafter set forth is hereby adopted;

SECTION 1: PURPOSE.

To provide funds for the purposes of general municipal operations, there is hereby levied a tax on salaries, wages, commissions, and other compensation, and on net profit as hereinafter provided.

SECTION 2: DEFINITIONS.

As used in this ordinance, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates an individual or business or requires a different meaning.

- A. "Administrator" - The person designated by the ordinance, appointed to administer and enforce the provisions of the ordinance.
- B. "Association" means a partnership, limited partnership, limited liability company, or any other form of unincorporated enterprise, owned by one or more persons.
- C. "Board of Review" means the Board created by and constituted as provided in Section 14.