

# RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. #03-2006

Passed December 17, 2003

## Village of Leetonia, Ohio

**AN EMERGENCY ORDINANCE AMENDING SECTION 15 OF ORDINANCE #1212 OF THE VILLAGE OF LEETONIA, MODIFYING THE CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.**

**WHEREAS, FINANCIAL AND BUDGETARY CONCERNS HAVE DEEMED IT NECESSARY TO REDUCE THE CREDIT TO ONE HALF OF ONE PERCENT (1/2%) FOR TAX PAID TO ANOTHER MUNICIPALITY.**

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

**SECTION ONE: Section 15 of Ordinance #1212, passed on November 20, 1974 is hereby amended to read as follows:**

### **SECTION 15. CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.**

- (a) Where a resident of the Municipality is subject to a municipal income tax in another municipality and, he shall be entitled to a credit as hereinafter set forth.
- (b) Every individual taxpayer who resided in the municipality who receives net profits, salaries, commissions or other personal compensation for work done or services performed or rendered outside of the Municipality, if it be made to appear that he has paid a municipal income tax on the same income taxable under this Chapter to another municipality, shall be allowed a credit against the tax imposed by this Ordinance of an amount not to exceed one half of one percent (1/2%) so paid by him or in his behalf to such other municipality. The credit shall not exceed one-half of one percent (1/2%) of the tax assessed by this Ordinance on such income earned in such other municipality or municipalities where such tax is paid.
- (c) A claim for refund or credit under this section shall be made in such manner as the Village Council may by regulation provide.

**SECTION TWO: THAT, any ordinance, resolution, or order or section, sub-section or part thereof including, but not limited to, Section 15 of Ordinance #1212, which may be in conflict with the provisions of this ordinance shall be and hereby are repealed to the extent of such conflict.**

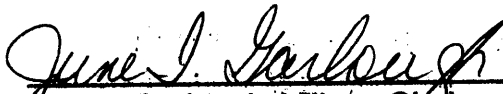
**SECTION THREE: THAT, in the event that any portion of this ordinance shall at some future date be found to be invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect the remaining provisions of this ordinance which shall remain in full force and virtue.**

**SECTION FOUR:** THAT the effective date of this Ordinance shall be January 1, 2004.

**SECTION FIVE:** THAT 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 by Council.

Passed 12/17/03

Attest: \_\_\_\_\_

  
June I. Garlough, Village Clerk

  
Arthur V. Altomare, Village Mayor

Walter L. Newton, Jr., Solicitor

### CERTIFICATION OF POSTING

The undersigned, Clerk of Council of the Village of Leetonia, Ohio, hereby certifies that there is no newspaper printed in said municipality, and that the publication of Ordinance No. #03-2006 was duly made by posting true copies thereof at five of the most public places in said Village as authorized and determined by Council, as follows:

1. Leetonia Village Hall
2. Leetonia Public Library
3. Farmer's National Bank
4. G & F Jewelry
5. Leetonia Post Office

Each for the period of fifteen (15) days, commencing on the 18th day of December, 2003.

12/18/03

Dated

  
Clerk of Council