

CODIFIED ORDINANCES OF BROOK PARK

PART SEVENTEEN TAXATION CODE

TITLE ONE Municipal Income Tax

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FORWARD

The Brook park Municipal Income Tax code was initially adopted by the City Council in Ordinance No. 2670-1966, effective January 1, 1967. At that time the rate was one-half percent (0.5%)

Various amendments have been made to the Income Tax Code since the date of original adoption. The most significant amendments increased the tax rate to one percent (1%), (Ordinance no 2891-1968, effective July 1, 1968) and again to one and one-half percent (1.5%)(effective November 7, 1979, following approval by the electors of the City). The current rate of two percent (2.0% ) was adopted and became effective on January 1, 1991.

Other changes and amendments have resulted in the Income Tax Code as it exists today, and are reprinted on the following pages.

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CHAPTER 1701

Purpose

1701.01 Purpose of levy of income tax.

CROSS REFERENCES

Power to levy income tax see Ohio Const, Art. XVIII,  
Sec. 3; CHTR §7.05(j)

Payroll deductions see Ohio R.C. 9.42

Municipal income taxes see Ohio R.C. Ch. 718

1701.01 PURPOSE OF LEVY OF INCOME 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 City of Brook Park, there shall be and is hereby levied, a tax on salaries, wages commissions and other compensations, and on net profits as hereinafter provided. (Ord. 4708 1974. Passed 12 3 74.)