

CHAPTER 1727
(As amended by Ordinance 9055-2003, December 16, 2003)
Other Provisions

1727.01 Declaration of legislative intent.

1727.02 Collection of tax after termination of Title One.

1727.01 DECLARATION OF LEGISLATIVE INTENT.

Except as otherwise provided in section 718.01 of the Ohio Revised Code, the City of Brook Park retains the right to impose a tax on all income earned by residents of Brook Park to the extent allowed by the United States Constitution. Except as otherwise provided in chapter 718 of the Ohio Revised Code the City of Brook Park retains the right to impose a tax on all non residents, whether individuals, companies or other persons to the extent that wages and/or net profits are the result of services performed within the City of Brook Park. Nothing in this section shall be construed as limiting or removing the ability of the City of Brook Park to administer, audit and enforce the provisions of this Title.

If any sentence, clause, section or part of this Title, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this Title and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Title. It is hereby declared to be the intention of Council that this Title would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

(Ord. 9055-2003, passed 12-16-2003)

1727.02 COLLECTION OF TAX AFTER TERMINATION OF TITLE ONE.

(a) This Title shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this Title are concerned, it shall continue effective until all of such taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this Title shall have been fully terminated, subject to the limitations contained in Chapter 1715 and 1717 hereof.

(b) Annual returns due for all or any part of the last effective year of this Title shall be due on the date provided in Sections 1711.01 and 1713.02 of this Title as though the same were continuing. (Ord. 4708 1974. Passed 12 3 74.)