Shalersville-Streetsboro JEDD - Resolution 2022-02

Archival adopted Board levy; signature page excluded.

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Original PDF page 1 - Resolution title and date

SHALERSVILLE-STREETSBORO JEDD BOARD OF DIRECTORS

Resolution No. 2022-02

Levying an Income Tax

August 24, 2022

Original PDF page 1 - Operative paragraphs 1-4: levy, incorporated law and administration

1. There is hereby adopted and established an income tax within the entirety of the District territory at the rate of two percent (2%), on the income described as follows:
   A. Income earned by persons working within the District; and
   B. Net profits of businesses located within the District ("District Income Tax").
2. No election shall be required to implement the District Income Tax. The administration of the District Income Tax shall be consistent with Part One, Title Nine, Chapter 182 of the City's Codified Ordinances, as amended, and with Chapter 718 of the Ohio Revised Code, which Codified Ordinances are hereby adopted by the District, as amended. Unless otherwise required by controlling legal precedent, in the event of conflict between the Ohio Revised Code, the City's Codified Ordinances, and this Resolution, as to any aspect of the administration, assessment, and/or collection of the District Income Tax, such conflict shall be resolved first by reference to this resolution, secondly by reference to the City's Codified Ordinances, and finally by reference to the Ohio Revised Code.
3. The District Income Tax is effective and collection thereof shall commence as soon as can be reasonably administered by the City and the Regional Income Taxation Agency but no later than ninety (90) days from the date of this resolution.
4. The City shall administer, assess, collect, and enforce the District Income Tax on behalf of the District, pursuant to the Tax Agreement, as that term is defined in Section 10 of the Contract, and the Contract. The City's Board of Tax Appeals shall serve as the Board of Tax Appeals for the District Income Tax.

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