ORDINANCE NO. 87-9

AN ORDINANCE LEVYING A TAX TO PROVIDE FUNDS FOR THE PURPOSES OF CONSTRUCTION, ACQUIRING, MAINTAINING AND OPERATING CAPITAL IMPROVEMENTS, FOR GENERAL MUNICIPAL OPERATIONS, ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY RESIDENTS OF THE VILLAGE OF DEGRAFF; ON ALL SALARIES, WAGES, COMMISSIONS, AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THE VILLAGE OF ~~BELLEFONTAINE~~ DEGRAFF FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE VILLAGE OF DEGRAFF; ON THE NET PROFIT EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THE VILLAGE OF DEGRAFF; ON THE NET PROFIT EARNED ON ALL BUSINESS, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE VILLAGE OF DEGRAFF BY NON-RESIDENTS; AND ON THE NET PROFITS EARNED BY ALL CORPORATIONS DOING BUSINESS IN THE VILLAGE OF DEGRAFF AS THE RESULT OF WORK DONE OR SERVICES RENDERED IN THE VILLAGE OF DEGRAFF; REQUIRING THE FILING OF RETURNS AND FURNISHING INFORMATION BY EMPLOYERS AND ALL THOSE SUBJECT TO SAID TAX; IMPOSING ON EMPLOYERS AND ALL THOSE SUBJECT TO SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT THE COURSE AND PAYING THE SAME TO THE VILLAGE OF DEGRAFF; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX; DECLARING VIOLATION THEREOF TO BE A MISDEMEANOR AND IMPOSING PENALTIES THEREFOR; AND DECLARING AN EMERGENCY IN THE VILLAGE OF DEGRAFF, OHIO.

BE IT ORDAINED, by the Council of the Village of DeGraff, Ohio, three-fourths (3/4) of all members elected thereto concurring:

SECTION I: To provide funds for the purposes of construction, maintenance and operation of capital improvements and for general municipal operations of the Village of DeGraff, there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation and on net profits as hereinafter provided.

SECTION II: 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 or requires a different meaning.

DEFINITIONS

ASSOCIATION - A partnership, limited partnership or any other form of unincorporated enterprise owned by two or more persons.

BOARD OF REVIEW - The Board created by and constituted as provided in Section XIII of this Ordinance.

BUSINESS - An enterprise, venture, transaction, profession, trade or undertaking of any nature conducted of profit or ordinarily conducted for profit, whether by an individual co-partnership, association, corporation or other entity.

CORPORATION - A corporation or joint stock association organized under the laws of the United States, the State of Ohio or any other state, territory or foreign country dependency.

EMPLOYEE - One who works for wages, salary, commission or other type of compensation in the service of an employer.

EMPLOYER - An individual, co-partnership, association, corporation, governmental body or unit or agency or any other entity whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other compensation basis.

FISCAL YEAR - An accounting period of twelve months ending on the last day of any month other than December.

GROSS RECEIPT - The total income from any source whatsoever.

NET PROFITS - The net gain from the operation of a business, professional or enterprise after provision for all costs and expenses incurred in the conduct thereof, either paid or credited in accordance with the accounting system used and without deduction of taxes imposed by this Ordinance or Federal taxes based on income.

NON-RESIDENT - An individual domiciled outside the Village of DeGraff.

NON-RESIDENT UNINCORPORATED BUSINESS ENTITY - An unincorporated business entity not having an office or a place of business within the Village of DeGraff.

PERSON - Every natural person, co-partnership, limited partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person", as applied to association, shall mean the partners or members thereof and, as applied to corporations, the officers thereof.

PLACE OF BUSINESS - Any bona fide officer (other than a mere statutory office, factory, warehouse or other space) which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.

RESIDENT - An individual domiciled in the Village of DeGraff, Ohio. Any person who maintains a place of abode within the Village of DeGraff for a total of six months or more within any twelve month period shall be deemed a resident.

RESIDENT UNINCORPORATED BUSINESS ENTITY - An unincorporated business entity having an office or place of business within the Village of DeGraff, Ohio.

SUPERINTENDENT OF TAXATION AND REVENUES - The Superintendent of Taxation and Revenues in the Village of DeGraff or the person executing the duties of the aforesaid Superintendent.

TAXABLE INCOME - Wages, salaries, commissions, directors fees, and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provision of the Ordinance.

TAXPAYER - A person whether an individual, co-partnership, limited partnership, association, or any corporation or other entity required hereunder to file a return or to pay a tax.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION III: Imposition of Tax

a. Subject to the provisions of Section I of this Ordinance, an annual tax for the purposes specified in Section I hereof shall be imposed on and after July 1, 1987, at the rate of one percent (1%) per annum:

1. On all salaries, wages, commissions, directors fees, and other compensation earned during the effective period of the Ordinance by residents of the Village of DeGraff, Ohio.

2. On all salaries, wages, commissions, directors fees, and other compensation earned during the effective period of the Ordinance by non-residents for work done or service performed or rendered in the Village of DeGraff, Ohio.

3. (a) On the portion attributable to DeGraff of the net profits earned during the effective period of this Ordinance of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in DeGraff, Ohio.

(b) On the portion of the distributive share of the net profits earned during the effective period of this Ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to DeGraff and not levied against such unincorporated business entity.

4. (a) On the portion attributable to

DeGraff on the net profits earned during the effective period of this Ordinance of a non-resident unincorporated business, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in DeGraff.

(b) On the portion of the distributive share of the net profits earned during the effective period of this Ordinance of a resident partner or owner of a non-resident unincorporated business entity not attributable to DeGraff and not levied against such unincorporated business entity.

5. On the portion attributable to DeGraff of the net profits earned during the effective period of this Ordinance of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in DeGraff, whether or not such corporations have an office or place of business in DeGraff.

B. The portion of the net profits attributable to DeGraff of a taxpayer conducting a business, profession or other activity both within and without the boundaries of DeGraff shall be determined as follows:

1. Except in the case of net income from finance, investment or construction activities, net income shall be allocated to the City of DeGraff by multiplying the entire net profits by a business allocation percentage to be determined by a three-factor formula of the property, payroll and sales, each of which shall be given equal weight as follows:

(a) PROPERTY. Ascertaining the percentage which the average value of taxpayer's real and tangible personal property within the Village during the period covered by its report bears to the average value of all the taxpayer's real and tangible personal property wherever situated during such period. Property shall be valued at the basis used for federal income tax purposes. The value of the taxpayer's property shall include real property rented or leased by the taxpayer, and the value of such property shall be a sum

equal to eight times the gross rents paid or accrued per annum by the taxpayer during the period covered by the taxpayer's report for the use of such property.

(b) PAYROLL. Ascertaining the percentage which the total wages, salaries and other personal service compensation during such period the employees are within the Village of DeGraff, except general executive officers, bears to the total wages, salaries and other personal compensation, similarly computed, during such period of all the taxpayer's employees within and without the Village, except general executive officers.

(c) SALES. Ascertaining the percentage which the gross receipts of the taxpayer from sales within the Village of DeGraff, plus the gross credits or charges for the work done and performed or services rendered in the Village of DeGraff, bears to the total gross receipts or charges for work done and performed or services rendered. Sales "Within the Village" shall be deemed to include the follows:

(1) All sales of tangible personal property delivered to purchases within the Village if shipped or delivered from an office, store, warehouse, factory or place of storage located within the Village of DeGraff.

(2) All sales of tangible personal property delivered to purchasers within the Village even though transported from a point outside the Village if both the following conditions are present.

(a) If the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Village.

(b) The sale is directly or indirectly the result of the taxpayer's activities within the Village in soliciting or promoting sales.

(3) All sales of tangible personal property shipped from an office, store, warehouse, factory or place of storage within the Village to purchasers in other cities if:

(a) The taxpayer is not, through its own employees, regularly engaged in the

solicitation or promotion of sales in such other cities, or.

(b) Even if it is so engaged, if the sales are not directly or indirectly attributable to such activities.

In the application of the foregoing provision, a carrier shall be considered the agent of the seller, regardless of the F.O.B. point of other conditions of the sales; and

(c) Adding together the percentages determined in accordance with sub-paragraphs (a), (b) and (c) above, or such of the aforesaid percentages as shall be applicable to the particular taxpayer's business and dividing the total so obtained by the number of percentages used in deriving said total.

SECTION IV: Levy, Collection and Payment of Tax

Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions, directors fees and other compensation earned on and after July 1, 1987, and with respect to the net profits of businesses, professions or other activities earned on and after july 1, 1987, provided, however, that where the fiscal year of the business, profession or other activity differs from the calender year, the tax shall be applied to that part of the net profits for the fiscal year as shall be earned on and after July 1, 1987, to the close of the taxpayer's fiscal year. Thereafter the taxpayer shall report on its fiscal year basis.

SECTION V: Return and Payment of Tax.

Each taxpayer who engages in business or whose salary, wages, commissions, net profits, directors fees and other compensation earned are subject to the tax imposed by this Ordinance shall, on or before April 20th of each year, make a file and return with the Superintendent of Taxation and Revenues or such other official as may be designated the Mayor of the Village, on a form prescribed by and obtainable from the Superintendent of Taxation and Revenues, setting forth the aggregate amount of salary, wages, commissions, net profits, directors fees and other compensation earned and received by him during the preceding year and subject to said tax, together with such other pertinent facts and information as the superintendent of Taxation and Revenues may require. Provided, however, that when the return is made for the fiscal year, the return shall be made on or before one hundred twenty days after the close of said fiscal year. The Superintendent of Taxation and Revenues shall have the authority, when requested by the taxpayer and for good cause shown, to extend the time of make and filing of any return

whenever he deems it necessary to do so, but in no case shall the extension of time exceed a period of one hundred and eighty days.

The return shall also show the amount of tax imposed by this Ordinance on such earnings and profits. The taxpayer making said return shall, at the time of filing thereof, pay into the Office of the Superintendent of Taxation and Revenues the amount of taxes shown as due thereon. Provided, however, that where any portion of the tax so due shall have been deducted at the source and shall have been paid into the office of the Superintendent of Taxation and Revenues by the person making such deduction pursuant to the provisions of Section VI of this Ordinance, or where any portion of said tax shall have been paid by such taxpayer pursuant to the provisions of Section VII of this Ordinance, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing said return. Should it appear that the taxpayer has overpaid the amount which the Village of DeGraff is entitled to under this Ordinance, such overpayment shall be refunded to the taxpayer.

Within three months from the final determination of and Federal tax liability affecting taxpayer's DeGraff Tax liability, such taxpayer shall make and file an amended DeGraff return showing income subject to DeGraff tax based upon such final determination of Federal tax liabilities, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

The Superintendent of Taxation and Revenue is hereby authorized to provide by regulation, subject to the approval of the Mayor, that the return of any employer or employers showing the amount of tax deducted by said employer or employers from salaries, wages, commissions, directors fees, or other compensation of an employee, and paid by him or them to the Superintendent of Taxation and Revenues shall be accepted as the return required of any employee whose sole income subject to the tax or taxes under this Ordinance is such salary, wages, commissions, directors fees, or other compensation.

A husband and wife, in any taxable year, may elect to file separate or joint returns, however, neither taxpayer may offset losses from business or professional activities against salaries, gross wage, director's fees, commissions or other compensation, subject to withholding under Section VI of this Ordinance.

If a net operating loss has been sustained in any taxable year such losses may not be carried forward or backward to any other taxable year.

SECTION VI: Collection at the Source.

Each employer within the Village of DeGraff who employs one or more persons on a salary, wage, commission, directors fee, or

other compensation basis shall deduct at the time of payment of such salary, wage, commission, director's fee or other compensation, a tax of one per cent of the gross salaries, wages, commissions, directors fee or other compensation, due by the said employer to the said employees and shall, on or before the last day of the month following the close of each calendar quarter, make a return and pay to the Superintendent of Taxation and Revenues the amount of tax so deducted. Said return shall be on a form or forms prescribed by the Superintendent of Taxation and Revenues. Such employer. in collecting such tax, shall be deemed to hold the same as trustee until payment is made by such employer to the Village of DeGraff for the benefit of the Village of DeGraff; and any such tax collected by such employer from his employees shall, until the same is paid to the Village of DeGraff, be deemed a trust fund in the hands of such employer.

Each employer, on or before the 31st day of January following any calendar year in which such deductions have been made by any employer, shall file with the Superintendent of Taxation and Revenues an information return for each employee from which the Village of DeGraff Income Tax has been withheld, showing the name and address of the employee, the whole amount of compensation paid said employee during the year and the amount of Village of DeGraff Income Tax withheld from such employee.

No contract on behalf of the Village for works or improvements of the Village shall be binding or valid unless such contract contains the following provision:

> "Said _____hereby further agrees to withhold all Village Income taxes due or payable under the Provisions of Ordinance No. _____, Village of DeGraff, for wages, salaries and commissions paid to its employees and further agrees that any of its subcontractors shall be required to agree to withhold any such Village income taxes due under said ordinance for services performed under this contract."

SECTION VII: Declarations.

Each taxpayer who anticipates any income which is not subject to the provisions of Section VI hereof or who engages in any business activity, shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity, together with the estimated tax due thereon, if any. Such declaration shall be filed by all such taxpayers on or before April 30th of each year during the life of this Ordinance. No taxpayer will be required to file a declaration under this Section until April 30, 1988. Such declaration shall be filed upon a form prescribed by and obtainable from the Superintendent of Taxation and Revenues.

Such declaration of estimated tax to be paid to the Village of DeGraff shall be accompanied by payment of at least one-fourth

of the estimated annual tax and at least a similar amount of such year shall be paid on or before June 15th, September 15th and December 15th of such year, provided, however, that such estimate may be amended at the time of the making of any quarterly payment; and further provided that on or before April 30th of the year following that for which such declaration was filed, a final return shall be filed; and any balance which may be due the Village of DeGraff shall be paid therewith. Should it then appear that such taxpayer has paid more than the amount of tax to which the Village of DeGraff would be entitled under the provisions of this Ordinance, a refund of that amount so overpaid shall be made.

SECTION VIII: Duties of Superintendent of Taxation and Revenues.

It shall be the duty of the SWuperintendent of Taxation and Revenues to collect and receive the tax imposed by this Ordinance in the manner prescribed by this Ordinance. It shall also be his duty to keep accurate records showing the amount received by him from each taxpayer required to file a declaration and/or make a return and the date of said receipt.

The Superintendent of Taxation and Revenues is hereby charged with the enforcement of the provisions of this Ordinance and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any manner or thing pertaining to the administration and enforcement of the provisions of this Ordinance, including provisions for the re-examination and correction of returns and payments.

SECTION IX: Examination of Books and Records.

The Superintendent of Taxation and Revenues or any duly authorized agent or employee of the Department of Taxation is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or any taxpayer or person subject to this tax for the purpose of verifying the accuracy of any return made or, if no return was made, to ascertain the tax due under the Ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish to the Superintendent of Taxation and Revenues, or his duly authorized agent or employee (the means, facilities and opportunity for making such examination and investigation as are hereby authorized). Superintendent of Taxation and Revenues is hereby authorized to examine any person under oath, concerning any income which was or should have been returned for taxation, and for this purpose may compel the production of books, papers, records and federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income.

Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this Ordinance shall be confidential except for official purposes and except in accordance with proper judicial order. Any person divulging such information shall upon conviction thereof, be guilty of a misdemeanor and shall be subject to a fine or penalty of not more than $500.00 or imprisoned for not more than six months, or both.

SECTION X: Interest and Penalties.

All taxes imposed and moneys withheld by employers under the provisions of this Ordinance, and remaining unpaid after they have become due, shall bear interest, in addition to the amount of the unpaid tax or withholdings, at the rate of one-half of one per cent per month or fraction thereof; and the taxpayer upon whom said taxes are imposed and any employer required by this Ordinance to deduct, withhold and pay taxes imposed by this Ordinance shall be liable in addition thereto to a penalty of fifteen per cent of the amount of the unpaid tax. The superintendent of Taxation and Revenues may waive or abate any such interest or penalties as he, in his discretion, deems proper.

SECTION IX: Collection of Unpaid Taxes.

All taxes imposed by this Ordinance shall be collectible, together with any interest and penalties thereon, by suit as other debts of like amount are recoverable. Except in the case of fraud or omission of an substantial portion of income subject to this tax, an additional assessment shall not be made after three years from the time of payment of any tax due hereunder, provided, however, in those cases in which the commissioner of Internal Revenue and the taxpayer has executed a waiver of the Federal Statute of Limitations, the period within which an additional assessment may be made by the Superintendent of Taxation and Revenues shall be one year from the time of the final determination of the federal tax liability and except further, that taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the time of payment thereof or within three months after final determination of the federal tax liability, whichever is later.

Amounts of less than One Dollar ($1.00) shall not be collected or refunded.

SECTION XII: Violations - Penalties.

Any person, firm or corporation who shall fail, neglect or refuse to make any return or declaration or any employer who shall fail, neglect or refuse to deduct and withhold the taxes or pay the taxes as required by this Ordinance, or any taxpayer who shall fail, neglect or refuse to pay the tax, penalties and interest imposed by this Ordinance, or any person who shall

refuse to permit the Superintendent of Taxation and Revenues or any duly authorized agent or employee to examine his books, papers, records or federal income tax returns, or shall knowingly make any incomplete, false or fraudulent return, or shall attempt to do anything whatever to avoid the payment of the whole or any part of the tax, shall be guilty of a misdemeanor and shall be fine not more than $100.00 for the first offense and shall be fine not more than $500.00 or imprisoned for not more than sixty days, or both, for a second or subsequent offense. The failure of any employer or taxpayer to receive or procure a return or declaration form shall not excuse him from making a return, declaration or from paying the tax. Prosecutions hereunder must be commenced with the period provided for by the Ohio Revised Code Chapter 718.

SECTION XIII: Board of Review

A Board of Review, consisting of the Solicitor, the Council President and a representative citizen of the Village of DeGraff, to be appointed by the Mayor for a period of four years, subject to the approval of Council, is hereby created. All rules, regulations, amendments or changes which are adopted by the Superintendent of Taxation and Revenues under the authority conferred by this Ordinance must be approved by the Board of Review before the same become effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection at all reasonable times.

Any person dissatisfied with any ruling or decision of the Superintendent of Taxation and Revenues which is made under the Authority of this Ordinance may appeal from such decision to the Board of Review within three months from the announcement of such ruling or decision by the Superintendent of Taxation and Revenues; and the Board of Review shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof. Any person dissatisfied with any ruling or decision of the Board of Review may appeal such decision to court of competent jurisdiction within three months of the announcement of such ruling or decision by the Board of Review.

The Village Solicitor shall be Chairman of the Board of Review, and the Council President shall serve as Secretary thereof. A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions. All hearings by the Board shall be conducted privately; and the provisions pertaining to the examination of books, records and returns with reference to the confidential character of information required to be disclosed by this Ordinance, shall apply to such matters as may be heard before the Board of Review on appeal.

SECTION XIV: Allocation of Funds.

The funds collected under the provisions of this Ordinance shall be applied for the following purposes and in the following order, to wit;

(1) Such part thereof as shall be necessary to defray all costs and expenses of collecting the taxes levied by this Ordinance and the costs of administering and enforcing the provisions thereof.

(2) That one hundred per cent (100%) of the remaining revenue, after the cost and expenses of collecting, administering and enforcing the taxes levied under this Ordinance, shall be paid into the General Fund of the Village of DeGraff.

SECTION XV: Exclusions From Tax.

The provisions of this Ordinance shall not be construed as levying a tax upon the following:

(1) Poor relief, unemployment benefits, old age pensions or similar payments, including disability benefits received from local, state or federal governments or charitable, religious or education organizations.

(2) Proceeds of insurance paid by reason of the death of the insured; pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.

(3) Dues, contributions and similar payments received by charitable, religious, educational organizations, labor unions, trade or professional associations, seasonal or casual entertainment, amusements, sport events and health and welfare activities when any such activities are conducted by a bona fide charitable, religious or educational organization or association.

(4) Personal earnings of persons under eighteen years of age.

(5) Gains from involuntary conversions, cancellations or indebtedness and income of a dependent's estate during the period of administration (except such income from the operation of a business).

SECTION XVI: Credit for Tax Paid in Another Municipality

Every individual taxpayer, who resides in the Village of DeGraff but who receives net profits, salary, wages, commissions, directors fees, or other compensation for work done or services performed or rendered outside said Village of DeGraff, if it be made to appear that he has paid a municipal income tax on such net profits, salary, wages, commissions, directors fees, or other compensation in another municipality, and this credit to be applied only to the extent of the tax assessed by this Ordinance by reason of such net profits, salary, wages, commissions or other compensation earned in such other municipality or municipalities where such tax is paid.

SECTION XVII: To Whom This Ordinance Shall Apply

This Ordinance shall not apply to any person, firm corporation or to any property as to who it is beyond the power of the Council of DeGraff to impose the tax herein provided for. If any sentence, clause, section or part of this Ordinance 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 cause, sentence, section or part of this Ordinance and shall not affect or impair any of the remaining provision, sentences, clauses, sections other parts of this Ordinance. It is hereby declared to be the intention of the Council of the Village of DeGraff that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION XVIII: Department of Taxation.

There is hereby established within the Government of the Village of DeGraff a Department of Taxation, of which the Mayor shall be the administrative head and which department shall be responsible for all matters constituting the subject matter of this Ordinance. Said administration, in addition to the Mayor shall consist of a Board of Review as hereinbefore defined, a Superintendent of Taxation and Revenues to be appointed as provided by law and such officers, agents and employees as may be provided for by the Superintendent of Taxation and Revenues, with the approval of Council.

SECTION XIX: Duration of Ordinance.

This Ordinance shall continue to be effective insofar as the levy of taxes is concerned through its effective date as any other ordinance, and insofar as the collection of taxes levied in that effective period and actions or proceedings for collections of any tax so levied or the enforcement of any provisions of this Ordinance are concerned, it shall continue effective until all of said taxes levied in said effective period are fully paid and any

and all suits and transactions for the collection of said taxes or for the punishment of violations of this Ordinance shall have been fully terminated, subject, however, to the provisions of Section XI hereof with respect to the limitation of time within which an additional assessment shall be made.

SECTION XX: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety; and it shall go into effect forthwith. The reason for the said emergency is the immediate necessity of levying the tax provided for herein in order to obtain revenue for the operation of the Village of DeGraff government during the year 1988 and thereafter.

PASSED: June 9, 1987 _____
President of Council

APPROVED: June 9, 1987 _____
Mayor

ATTEST: June 9, 1987 _____
Clerk of Council

First Reading May 12, 1987

Second Reading May 26, 1987

Third Reading June 9, 1987

CERTIFICATE

THE UNDERSIGNED, CLERK OF COUNCIL OF THE VILLAGE OF DEGRAFF, OHIO, HEREBY CERTIFIES THIS TO BE A TRUE AND ACCURATE COPY OF ORDINANCE/RESOULTION NO. 87-9 PASSED BY COUNCIL OF THE VILLAGE OF DEGRAFF ON THE 9th DAY OF June 1987 AND THAT THERE IS NO NEWSPAPER PRINTED IN SAID VILLAGE, AND THAT PUBLICATION OF THIS ORDINANCE/RESOULTION WAS DULLY MADE BY POSTING TRUE COPIES THEREOF AT FIVE PUBLIC PLACES IN SAID VILLAGE AS AUTHORIZED AND DETERMINED BY THE COUNCIL, EACH FOR THE PERIOD OF 15 DAYS, COMMENCING ON THE 11 DAY OF June 1987

DATED 11 June 87

CLERK OF COUNCIL