

# RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. 63-11

Passed June 20/, 20 11

6/7/11-gmk  
(Finance & Property)

## Ordinance No. 63-11

An ordinance amending Chapter 191 Administrative Code, specifically Section 191.13 EXEMPTIONS FROM TAX of the Codified Ordinances of the City of North Canton, Ohio and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1. That Chapter 191 Administrative Code, specifically Section 191.13 EXEMPTIONS FROM TAX, of the Codified Ordinances of the City of North Canton, be, and the same are hereby amended to read as follows:

### "191.13 EXEMPTIONS FROM TAX

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

- a. Pay or allowance of active members of the armed forces of the United States and of members of their reserve components, including the Ohio National Guard.
- b. Payments from pensions, unemployment compensation or similar payments, including social security and disability benefits received from private industry or local, state or federal governments, or from charitable, religious or educational organizations.
- c. Proceeds of insurance paid by reason of death of the insured; annuities, or gratuities not in the nature of compensation for services rendered from whatever source derived.
- d. The gross income and gross receipts of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property, or tax exempt activities.
- e. Receipts by bona fide charitable, religious and educational organizations and associations, when those receipts are from casual entertainment, amusements, sports events and health and welfare activities conducted by bona fide Stark County charitable, religious and educational organizations and associations.
- f. Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.
- g. Alimony received.
- h. Earnings and income of all individuals under 18 years of age whether residents or nonresidents. The individual is subject to tax, in the year in which they become 18, from their birth-date until the end of the year.
- i. Gains from involuntary conversion, cancellation or indebtedness, interest on Federal obligations, items of income already taxed by the State of Ohio and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- j. Compensatory damages for personal injuries or for damages to property by way of insurance or otherwise.

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- k. Compensation paid under Section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars annually.
- l. Parsonage allowance, to the extent of the rental allowance or rental value of a house provided as a part of an ordained minister's compensation. The minister must be duly ordained, commissioned, or licensed by a religious body constituting a church or church denomination, and permitted to perform all sacraments of the church or the religious body.
- m. Intangible income as defined in Section 191.01(n).
- n. Income, salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limited the power of the States or their political subdivisions to impose net income taxes on the income derived from interstate commerce.
- o. Income, salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of the City to impose net income taxes."

Section 2. That if a provision of this ordinance is or becomes illegal, invalid or unenforceable, that shall not affect the validity or enforceability of any other provision of this ordinance.

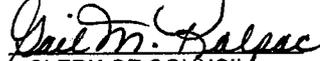
Section 3. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety, and peace of the City of North Canton and further necessary for the timely implementation of the changes to the City's income tax code; wherefore, provided it receives the affirmative **vote** of six (6) or more members of Council elected thereto, this ordinance shall take effect and be in full force immediately upon its adoption by Council and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

North Canton, OH  
Passed: 6/20/11

  
MAYOR

SIGNED: 6/20, 2011

ATTEST:

  
CLERK OF COUNCIL