business, profession or other enterprise or activity adjusted in accordance with the provisions of the ordiance.

TAX PAYER--A person, whethter an individual, co-partnership, limited partnership, association or any corporation or other entity required to file a return or pay a tax

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

SUPERINTENDENT OF TAXATION AND REVENUES--The person executing aforesaid duties.

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

SECTION II. IMPOSITION OF TAX

Subject to provisions outlined in the purpose of this ordinance to go into effect January 1, 1975.

A. On all wages, salaries, commissions, directors fees and other compensation earned during the effective period of the ordinance by residents of the Village of Valley Hi, Ohio.

B. On all salaries, wages, commissions, directors fees and other compensation earned during the effective period of the ordinance by non-residents of the Village of Valley Hi, Ohio, for work done or services performed in the Village of Valley H, Ohio.

C. (1) On net profits earned by all residents earning said profits in the Village of Valley Hi, Ohio.

(2) On net profits earned by all residents earning income outside the Village of Valley Hi, Ohio, unless resident pays tax on his income in another Village or City.

(3) On net profits earned by a non-resident for work done, services performed, sales made within the corporation limit of Valley Hi, Ohio.

(4) On net income or profits of all Corporations derived from sales made, work done or services performed within the Village of Valley Hi, Ohio.

(5) On the net profits earned by a resident partner or owner of a non-resident unincorporated business from which said profits are not gained in the Village of Valley Hi, Ohio.

SECTION III: 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 January 1, 1975 and with respect to the net profits of businesses, professions or other activities earned on and after January 1, 1975. Where the taxpayer's fiscal year differs with the calendar year the taxes shall be imposed on the net profits earned on and after January 1, 1975, to the close of the taxpayer's fiscal. Thereafter the taxpayer will report on the basis of his fiscal year.

SECTION IV: RETURN AND PAYMENT OF TAX

Each person or persons covered under the provisions of this ordinance shall on or before April 30 of each year make and file a return with the Superintendent of Taxation or other offical so designated to handle this task. The form shall be obtained from the office of said official.

SECTION V: COLLECTION AT THE SOURCE

Each employer within the Village of Valley Hi, Ohio, who employs one or more persons on a salary, wage, commission, director's fee or other compensation basis shall deduct at the time of payment of such aformentioned items a tax of 1% of the gross salaries, wages, commissions, directors fees or other compensation due by said employer to said employees and shall, on or before the last day of the month following the close of each calendar quarter (every three months) make a return and pay to the office so designated to handle such affairs the amount of tax so deducted. Forms must be those issued by the office so desigrated to handle such affairs.