

CHAPTER 193 License Tax — Chapter Overview

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OH

Sheffield Lake

Codified Ordinances of Sheffield Lake, OH

CHAPTER 193 License Tax

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License Tax

193.01 Imposition; purpose.

193.02 Rate.

193.03 Municipal liability.

193.04 Additional levy.

CROSS REFERENCES

State provisions - see Ohio R.C. Ch. 4507

Income tax - see ADM. Ch. 191

193.01 IMPOSITION; PURPOSE.

For the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this chapter; and for planning, constructing, improving, maintaining and repairing public roads, highways and streets; maintaining and repairing bridges and viaducts; paying the City's portion of the costs and expenses of cooperating with the Department of Transportation in the planning, improvement and construction of State highways; paying the City's portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets; paying any costs apportioned to the City under Ohio R.C. 4907.47; paying debt service charges on notes or bonds of the City issued for such purposes; purchasing, erecting and maintaining street and traffic signs and markers; purchasing, erecting and maintaining traffic lights and signals; and to supplement revenue already available for such purposes, there is hereby levied an annual license tax, in addition to the tax levied by Ohio R.C.

4503.02, 4503.07 and 4503.18, upon the operation of motor vehicles on the public roads or highways.

(Ord. 114-76. Passed 12-14-76.)

193.02 RATE.

(a) Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles the district of registration of which, as defined in Ohio R.C. 4503.10 is in the City, and which are not subject to a County motor vehicle license tax previously levied by a resolution adopted pursuant to Ohio R.C. 4504.02.

(b) Such tax shall be in addition to the taxes at the rates specified in Ohio R.C. 4503.04 and 4503.16, subject to reductions in the manner provided in Ohio R.C. 4503.13 and the exemptions provided in Ohio R.C. 4503.101 (4503.10.1), 4503.16, 4503.17 and 4503.171 (4503.17.1).

(c) The Clerk of Council is hereby directed to certify a true and certified copy of this chapter to the State of Ohio Registrar of Motor Vehicles not later than August 1, 1977.

(Ord. 114-76. Passed 12-14-76.)

193.03 MUNICIPAL LIABILITY.

Nothing in this chapter shall be construed as imposing liability upon the City for injury to person or property as a result of any defect in a street or road within the City.

(Ord. 114-76. Passed 12-14-76.)

193.04 ADDITIONAL LEVY.

There is hereby levied pursuant to Ohio R.C. 4504.172 an annual license tax, without regard to any tax being levied pursuant to Ohio R.C. 4504.06, 4504.17 or 4504.171 (4504.17.1) or received pursuant to Ohio R.C. 4504.04, and in addition to the tax levied by Ohio R.C. 4503.02, 4503.07 and 4503.18, upon the operation of motor vehicles on the public roads or highways. The tax being levied pursuant to this section shall be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles the district of registration of which, as defined in Ohio R.C. 4503.10 is in the City of Sheffield Lake, Ohio. This additional Municipal license tax shall be in addition to the taxes at the rate specified in Ohio R.C. 4503.04 and 4503.16, subject to the reductions in the manner provided in Ohio R.C. 4503.11 and the exemptions provided in Ohio R.C. 4503.16, 4503.17, 4503.171 (4503.17.1), 4503.41 and 4503.43. (Ord. 32-89. Passed 5-1- 89.)

CODIFIED ORDINANCES OF SHEFFIELD LAKE

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- Ordinances of Sheffield Lake, OH
- ORDINANCES OF THE CITY OF SHEFFIELD LAKE, OHIO
- ORDINANCE NO. 116-84
- ORDINANCES OF SHEFFIELD LAKE
- Ord. 114-76
- adopted pursuant to Ohio R
- Ord. 32-89
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