

CHAPTER 1707  
(AS AMENDED BY ORDINANCES 9048 and 9049-2003, 12-16-03)  
Determination of Apportionment of Tax

1707.01 Method of determination.  
1707.02 Sales made in the City of Brook Park.  
1707.03 Total Apportionment.

1707.04 Rentals.  
1707.05 Operating loss carry forward.  
1707.06 Determination of taxable income

CROSS REFERENCES  
Sources of income not taxed see TAX. Ch. 1709  
Credit for tax paid to another municipality see  
TAX. Ch. 1719

1707.01 METHOD OF DETERMINATION.

All regulation of the method of determination of the portion of the entire net profits of a taxpayer to be allocated as having been derived within the City shall be established in the rules and regulations under authority of Sections 1723.03 and 1725.01. (Ord. 4708 1974. Passed 12 3 74.)

1707.02 SALES MADE IN THE CITY OF BROOK PARK.

All regulation of determination of allocation of tax with reference to sales made in the City shall be established in the rules and regulations under authority of Sections 1723.03 and 1725.01. (Ord. 4708 1974. Passed 12 3 74.)

1707.03 TOTAL APPORTIONMENT.

All regulation of the total apportionment percentage shall be established in the rules and regulations under authority of Sections 1723.03 and 1725.01.  
(Ord. 4708 1974. Passed 12 3 74.: Ord 9048-2003, passed 12-16-03)

1707.04 RENTALS.

All regulations of the rental income received by a taxpayer shall be established in the rules and regulations under authority of Section 1723.03 and 1725.01  
(Ord. 4708 1974. Passed 12 3 74.)

1707.05 OPERATING LOSS CARRY FORWARD.

(a) The portion of a net operating loss sustained in any taxable year subsequent to (effective date of "first" ordinance permitting loss carry forwards) allocable to the City may be applied against the portion of the profit of succeeding year(s) allocable to the

City, until exhausted but in no event for more than five taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

(b) The portion of a net operating loss sustained shall be allocated to the City in the same manner as provided herein for allocating net profits to the City.

(c) The Director of the Department of Taxation shall provide by Rules and Regulations the manner in which such net operating loss carry forward shall be determined.

(Ord. 4708 1974. Passed 12 3 74; Ord. 7905 1993. Passed 1 4 94.)

#### 1707.06 DETERMINATION OF TAXABLE INCOME

All regulation of the method of determining taxable income including salaries, wages, commissions, and other compensation earned and received, earned and accrued, or earned and deferred, and on other income not otherwise defined as intangible income or excluded by ORC 718.01; and net profits of businesses, pass through entities, professions or other activities shall be established in the rules and regulations under authority of

Sections 1723.03 and 1725.01.

(Ord. 9048-2003, passed 12.16.03)