

ARTICLE I  
PURPOSE

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ARTICLE II  
DEFINITIONS

- A. NET PROFIT EARNED: For purposes of determining "net profit earned" for imposition of the annual tax (Section 181.03 Code of Ordinances), no allowance shall be permitted for a net operating loss sustained or accrued in another taxable year.
- B. REAL PROPERTY: As the term is used in these Regulations, "real property" shall include commercial property, residential property, farm property, and any and all other types of real estate.
- C. DAY: For purposes of determining the number of days a non-resident individual works in the City of Upper Sandusky, any portion of a day worked inside the corporation limits of Upper Sandusky shall be counted as one day worked in Upper Sandusky.