

ORDINANCE NO. 2011-14

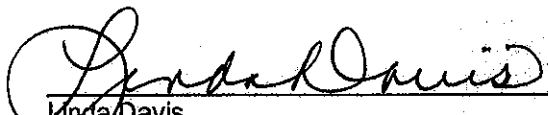
**AN ORDINANCE; AMENDING SECTION 8 INTEREST AND PENALTIES OF BETTSVILLE TAX
ORDINANCE 06-13 ADDING SECTION (e).**

WHEREAS, the Village Council of the Village of Bettsville, Ohio, has passed an income tax ordinance of (1) one percent which requires the means to collect said tax at the source and seeks to amend section 8 of Ordinance 06-13, by adding Section 8 (e) which eliminates penalties on taxes paid at the time of the Annual Return on April 15 of each year and superseding conflicting sections. NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BETTSVILLE, OHIO:

Section 8 (e) Taxpayers shall not pay any penalties or interest on taxes paid at the time of filing their Annual Return of April 15 each year for the previous tax year. Such penalties and interest are due only in the event of the non payment of taxes by the time of the due date for filing their annual return. This provision shall be effective for the tax year 2011 with the annual return due by April 15, 2012 and shall continue thereafter.

This Ordinance shall take effect and be in full force from and after its passage, and its due authentication by the Mayor, and Fiscal Officer of the Village of Bettsville, Ohio and from and after the earliest date allowed by law.


Linda Davis
MAYOR OF THE VILLAGE OF BETTSVILLE,
OHIO

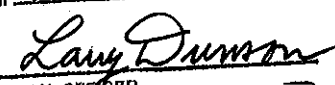
ATTEST:


Larry Dunson
FISCAL OFFICER OF THE VILLAGE OF
BETTSVILLE, OHIO

First reading approved 9-6-11

Second reading approved 10-4-11

Third reading approved 11-1-11

I, LARRY DUNSON, Fiscal Officer of the Village of Bettsville, Ohio, and in whose custody the files, journals, and records of said Village are required by the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original records of said Village Council and that it is a true and correct copy of the ORD. 2011-14.
Witness my signature of office this 2 day of NOV. 2011

FISCAL OFFICER

ORDINANCE NO. 2008-02

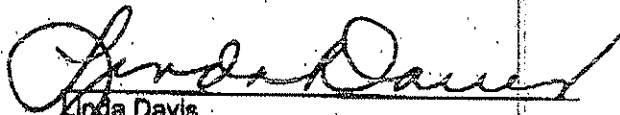
AN ORDINANCE; ELIMINATING SECTION 10 (a) OF BETTSVILLE TAX ORDINANCE 06-13 AND DECLARING AN EMERGENCY.

WHEREAS, the Village Council of the Village of Bettsville, Ohio, has passed an income tax ordinance of (1) one percent which requires the means to collect said tax at the source and seeks to eliminate section 10 (a) of Ordinance 06-13, the Village Council of the Village of Bettsville, Ohio, finds that an emergency exists regarding the aforesaid, and that it is advisable that this Ordinance be declared to be an emergency measure which will take effect immediately upon its adoption; and, NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BETTSVILLE, OHIO:

Section 1: That Section 10 (a) of Bettsville Ordinance 06-13 is hereby eliminated effective January 1, 2008.

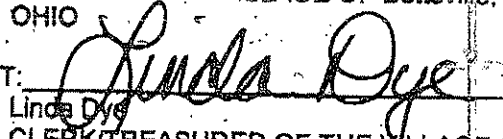
Section 3. That for the reasons set forth in the preamble hereto this Ordinance is declared to be an emergency measure which shall take effect and be in full force from and after the passage and due authentication thereof.



Linda Davis

MAYOR OF THE VILLAGE OF Bettsville,
OHIO

ATTEST:



Linda Dye
CLERK/TREASURER OF THE VILLAGE OF
Bettsville, OHIO

VILLAGE OF BETTSVILLE, ORDINANCE 06- 13

**AN ORDINANCE ESTABLISHING A MUNICIPAL INCOME TAX
TO PROVIDE FOR GENERAL MUNICIPAL PURPOSES,
PROVIDING FOR AN ADMINISTRATOR, ESTABLISHING A
BOARD OF REVIEW, AND IMPOSING PENALTIES FOR THE
VIOLATION THEREOF**

SECTION 1: PURPOSE. To provide funds for the purpose of general Municipal functions there is hereby levied a tax on all salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

SECTION 2: DEFINITIONS. As used in this ordinance, the following words shall have these meanings:

- (a) "Administrator" means the individual designated to administer and enforce the provisions of this chapter.
- (b) "Association" means any partnership, or any other form of unincorporated enterprise owned by two or more persons.
- (c) "Board of Review" means the Board provided for in Section 13 hereof.
- (d) "Business" means any enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity.
- (e) "Corporation" means a corporation or joint stock association organized under the laws of the United States, or any state, territory or foreign country or dependency.
- (f) "Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer.
- (g) "Employer" means an individual, partnership, association, corporation, government body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other basis of compensation.
- (h) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31st.
- (i) "Gross receipts" means the total income from any source whatever.
- (j) "Net profits" means the net gain from the operation of a business, profession, enterprise, after provision for all ordinary and necessary expenses either paid or

accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes, without deduction of taxes imposed by this chapter, federal, State and any other taxes based on income, and in the case of an association without deduction of salaries paid to partners and other owners.

- (k) "Nonresident" means an individual living outside the corporate limits of the Village.
- (l) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Village.
- (m) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person", as applied to any unincorporated entity, shall mean the partners or members thereof and as applied to the corporations, the officers thereof.
- (n) "Place of business" means any bona fide office, other than a mere statutory office, laboratory, warehouse, or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.
- (o) "Resident" means an individual living in the corporate limits of the Village.
- (p) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Village.
- (q) "Taxable income" means wages, salaries, lottery winnings, other winnings from any and all types of gambling shall be considered taxable income. All employee compensation, before any deduction and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter shall be considered taxable income.
- (r) "Taxable year" means the calendar year, or the fiscal year upon the basis of which the net profits are to be computed under this chapter, and in case of a return for a fractional part of a year, the period for which such return is required to be made.
- (s) "Taxpayer" means an individual, partnership, association or any corporation or other entity required hereunder to file a return or pay a tax.

SECTION 3: IMPOSITION OF INCOME TAX. Subject to the provisions of Section 7(b), an annual tax for the purposes specified in Section 1 shall be imposed on and after January 1, 2007, at the rate of one percent (1.00%) per annum upon the following:

- (a) On all salaries, wages, commissions, lottery winnings, other gambling winnings and other compensations earned during the effective period of this ordinance by the residents of the Village. Lottery and gambling losses are deductible against lottery and gambling winnings. The administration shall provide by rules and regulations the manner in which to determine such losses.
- (b) On all salaries, wages, commissions and other compensation earned during the effective period of this ordinance by nonresidents for work done or services performed or rendered in the Village.
- (c)
 - (1) On the portion attributable to the Village of the net profits earned during the effective period of this ordinance of all resident unincorporated businesses, professions, or other entities, derived from the sales made, work done or services performed or rendered in the Village.
 - (2) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to the Village and not levied against such unincorporated business entity.
- (d)
 - (1) On the portion attributable to the Village of the net profits earned during the effective period of this ordinance of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Village, whether or not such incorporated business entity has an office or place of business entity in the Village.
 - (2) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Village and not levied against such unincorporated business entity.
- (e) On the portion attributable to the Village of the net profits earned during the effective period of this ordinance of all corporations derived from sales made, work done, services rendered or performed and business or other activities conducted in the Village, whether or not such corporations have an office or place of business in the Village.
- (f) Such tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of the businesses, professions or other activities earned.

SECTION 4: DETERMINATION OF ALLOCATION OF TAX

- (a) Method of Determination. The portion of the net profits attributable to the Village of a taxpayer conducting a business, both within and without the boundaries of the Village shall be determined as provided in Ohio R.C. 718.02, as amended, and in accordance with the rules and regulations adopted by the Administrator pursuant to this chapter.
- (b) Rental income received by a taxpayer shall include in the computation of net profits from business activities under subsection (c), (d) and (e) of Section 3, only if and to the extent that the rental ownership, management or operation of the real estate from which said rentals are derived (whether so rented, managed or operated by a taxpayer individually or through agents or other representatives) constitutes a business activity of the taxpayer in whole or part.
- (c) Rental Income. Where the gross monthly rental of any and all real property, regardless of number and value, aggregates in excess of one hundred fifty dollars (\$150.00) per month it shall be prima facie evidence that the rental, ownership, management or operation of such properties is a business activity of such taxpayer, and the net income of such rental property shall be subject to the tax; provided that in the case of a commercial property, the owner shall be considered engaged in a business activity when the rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds one hundred fifty dollars (\$150.00) per month. Furthermore, in the case of farm property, the owner shall be considered engaged in a business activity when he shares in crops or when the rental is based on a percentage of the gross or net receipts derived from the farm, whether or not the gross income exceeds one hundred fifty dollars (\$150.00) per month, and provided further that the person who operates a licensed rooming house shall be considered in business whether or not the gross income exceeds one hundred fifty dollars (\$150.00) per month.
- (d) Operating Loss Carry Forward.
 - (1) The portion of the net operating loss sustained in any taxable year subsequent to July 1, 1968, allocable to the Village may be applied against that portion of the profit of the succeeding tax year allocable to the Village, until exhausted, but in no event for more than five taxable years immediately following the year in which the operating loss has occurred. No portion of a net operating loss shall be carried back against the profit of any prior year.
 - (2) The portion of net operating loss sustained shall be allocated to the Village in the same manner as provided herein for the allocating net profits to the Village as provided by the Administrator.

- (3) Losses from business activities may not be offset against personal service compensation.

SECTION 5: SOURCES OF INCOME NOT TAXED. The tax provided for herein shall not be levied on the following:

- (a) Pay or allowance of active members of the Armed Forces of the United States or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt assets or activities.
- (b) Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits, received from governmental sources.
- (c) Proceeds of insurance paid by reason of the death of the insured; pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (d) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations.
- (e) Child support payments.
- (f) Personal earnings of any natural person under eighteen years of age.
- (g) Compensation for personal injury or injuries or for damages to property by way of insurance or otherwise.
- (h) Interest, dividends and other revenue from intangible property.
- (i) Gains from involuntary conversion, cancellation of indebtedness, interest on federal obligations, items of income taxed by the State which the Village is specifically prohibited from taxing.
- (j) 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 limiting the power of the States or their political subdivisions to impose net income taxes on income derived from interstate commerce.
- (k) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by law.

SECTION 6: RETURNS.

- (a) Filing Date. Each taxpayer whose earnings or profits are subject to the tax imposed by this chapter shall, on or before April 30 of each year, make and file a final return with the Administrator on a form obtainable from the Administrator setting forth the aggregate amount of salary, wages or other compensation and net profits earned by him during the preceding year or period and subject to the income tax, together with other pertinent information as the Administrator may require. However, when the final return is made for a fiscal year or other period different from the calendar year, the return shall be made within four months from the end of the fiscal year or other period.
- (b) Compliance Mandatory. All residents of the Village subject to the tax imposed by Section 3, on or before April 30 of each year following the date of this ordinance, make and file a return with the Administrator as provided in this section.
- (c) Form and Content of Return. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator setting forth:
 - (1) The aggregate amounts of salaries, wages, commissions, lottery winnings other gambling winnings and other compensation earned and gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to such tax;
 - (2) The amount of the tax imposed by this ordinance on such earnings and profits; and
 - (3) Such other pertinent statements, information returns or other information as the Administrator may require.
- (d) Extension of Time for Filing Returns. The Administrator may extend the time for filing of the annual tax return upon the request of the taxpayer for a period of not to exceed six months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal income tax return. The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.
- (e) Consolidated Returns.
 - (1) Filing of consolidated returns may be permitted or required in accordance with the rules and regulations prescribed by the Administrator.

- (2) In the case of a corporation that carried on with the stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case of any person operating a division, branch, factory, office, laboratory or other activity within the Village constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated.

(f) Amended Returns.

- (1) An amended return must be filed to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements, limitations, or both, contained in Section 9 and 10. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.
- (2) Within three months from the final determination of any Federal tax liability affecting the taxpayer's Village tax liability, such taxpayer shall make and file an amended Village return showing income subject to the Village tax based upon such final determination of Federal tax liability and pay any additional tax shown due thereon or make claim for refund of any overpayment.

SECTION 7: PAYMENT OF TAX.

(a) Payment of Tax on Filing Return.

- (1) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator, the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of subsection (b) hereof, or where any portion of such tax shall have been paid by the taxpayer pursuant to the provisions of subsection (c) hereof, or where an income tax has been paid to another municipality, credit for the amounts so paid in accordance with Section 10 shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.
- (2) A taxpayer who has overpaid the amount of tax to which the Village is entitled under the provisions of this chapter, may have such overpayment applied against any subsequent liability hereunder or at his election indicated on the return, such overpayment, or part thereof, shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

(b) Collection at Source.

- (1) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Village shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax imposed by Section 3 on the gross salaries, wages, commissions or other compensation due by the employer to the employee and shall on or before the twentieth day of the month following the close of each calendar quarter make a return and pay to the Administrator the amount of taxes so deducted subject to the provisions of subsections (c) to (e) hereof. Returns shall be on a form prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefore by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have in fact been withheld.
 - (2) Such employer in collecting the tax shall be deemed to hold the same, until payment is made by such employer to the Village and such tax collected by such employer from his employees shall, until the same is paid to the Village, be deemed a trust fund in the hands of such employer.
 - (3) Such employer who deducts the tax of one hundred dollars (\$100.00) or more per month shall pay to the Administrator before the twentieth of the following month the amount of taxes so deducted on a monthly basis beginning with the first month the employer exceeds one hundred dollars (\$100.00) in taxes withheld. Quarterly returns shall be filed and paid to the Administrator on or before the twentieth of the following month.
 - (4) Payments shall be on a form furnished by or obtainable upon request from the Administrator.
 - (5) No person shall be required to withhold the tax on wages or other compensation paid domestic servants employed by him exclusively in or about such person's residence, even though such residence is in the Village, but such employee shall be subject to all of the requirements of this ordinance.
- (c) Declaration of Income not Collected at Source. Every person who anticipates any taxable income which is not subject to subsection (b) hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 3 shall file a declaration setting forth such estimated income or estimated profit or loss from such business activity together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages from which the tax will be withheld and remitted to the Village in accordance with subsection (b) hereof, such person need not file a declaration.

(d) Filing of Declaration.

- (1) The declaration required by subsection (c) hereof, shall be filed on or before April 30th of each year during the effective date set forth in Section 3(f) or within four months of the date the taxpayer becomes subject to the tax for the first time.
- (2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.

(e) Form of Declaration.

- (1) The declaration required by subsection (c) hereof shall be filed upon a form furnished by, or obtainable from the Administrator, provided, however, credit shall be taken for the Village tax to be withheld from any portion of such income. In accordance with the provisions of Section 10, credit may be taken for tax to be paid or to be withheld and remitted to another taxing municipality.
- (2) The original declaration, or any subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.

- (f) Payment to Accompany Declaration. Such declaration of estimated tax to be paid to the Village shall be accompanied by a payment of at least one-fourth of the estimated annual tax and at least a similar amount shall be paid on or before the last of the sixth, ninth and twelfth months after the beginning of the taxable year. Provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

- (g) Annual Return. On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed any balance which may be due the Village shall be paid therewith in accordance with provisions of subsection (a) hereof.

SECTION 8: INTEREST AND PENALTIES.

- (a) Interest on Unpaid Tax. All taxes imposed and all moneys withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one and one-half percent (1-1/2%) per month or fraction thereof.

- (b) Penalties on Unpaid Tax. In addition to interest as provided in this section, penalties based on the unpaid tax are hereby imposed as follows:
- (1) For failure to pay taxes due other than taxes withheld; one and one-half percent per month (1-1/2%) or fraction thereof.
 - (2) The minimum penalty for failure to file an annual return shall be twenty-five dollars (\$25.00).
 - (3) For failure to pay taxes withheld from employees: ten percent (10%) per month or fraction thereof.
- (c) Exceptions to Penalties. A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator and provided further, that in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit; providing an amended return is filed and the additional tax is paid within three months after a final determination of the Federal tax liability.
- (d) Abatement of Interest and Penalty. Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both, for good cause shown.

SECTION 9: COLLECTION OF UNPAID TAXES; REFUND OF OVERPAYMENTS.

- (a) Unpaid Taxes Recoverable as Other Debts. All taxes imposed by this chapter shall be collectable, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, of omissions of a substantial portion of income subject to this tax, or a failure to file a return, an additional assessment shall not be made after five years from the time the return was due or filed, whichever is later, provided, however, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitations, the period within which an additional assessment may be made by the Administrator shall be one year from the time of the final determination of the federal tax liability.
- (b) Refunds of Taxes Erroneously Paid. Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the date which such payment was made or the return was due, or within three

months after the final determination of the Federal tax liability, whichever is later.

- (c) Amounts of Less Than One Dollar. Amounts of less than one dollar (\$1.00) shall not be collected or refunded.

SECTION 10: BETTSVILLE RESIDENTS SUBJECT TO INCOME TAX IN ANOTHER MUNICIPALITY.

- (a) When a resident of Bettsville is subject to a municipal income tax in another municipality on the same income taxable under this chapter, a credit shall be allowed against the Bettsville Income Tax but such credit shall not exceed one hundred percent (100%) of the tax under this chapter. For the purpose of this section, taxable income shall include the distributive share of net profits of a resident partner or owner of an unincorporated business entity.
- (b) In the event such Bettsville resident fails, neglects, or refuses to file such return or form as is prescribed by the Administrator, he shall not be entitled to such credit and shall be considered in violation of this ordinance for failure to file a return and make payment of taxes due hereunder.

SECTION 11: DISPERSEMENT OF FUNDS. The funds collected under the provisions of this chapter, after defraying all expenses of collecting the tax and of administering and enforcing same, shall be deposited in the Village General Fund for Municipal purposes.

SECTION 12: DUTIES AND AUTHORITY OF THE ADMINISTRATOR.

- (a) Duty to Receive Tax Imposed. The Administrator shall receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; keep an accurate record thereof; and report all moneys so received.
- (b) Duty to Enforce Collection. The Administrator shall enforce payment of all taxes owing to the Village; keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and make any return, or both, including taxes withheld, and show the dates and amounts of payments thereof.
- (c) Authority to Make and Enforce Regulations. The Administrator is hereby charged with the enforcement of the provisions of this chapter and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration

and enforcement of the provisions of this chapter including provisions for the re-examination and correction of returns.

- (d) Authority to Arrange Installment Payments. The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this chapter.
- (e) Authority to Determine Amount of Tax Due. In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to be due the Village from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined together with interest and penalties thereon, if any.
- (f) Authority to Make Investigations. The Administrator is hereby authorized to examine the federal income tax return of any employer or of any taxpayer or person subject to or whom the Administrator believes is subject to the provisions of this ordinance, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, the means, facilities, and opportunity for making such examination and investigations as hereby authorized.
- (g) Authority to Compel Productions of Records. The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of federal income tax return and the attendance of all persons, before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.
- (h) Confidential Nature of Information Obtained. Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this ordinance shall be confidential except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this section shall upon conviction thereof, be deemed guilty of a misdemeanor and shall be discharged immediately from Village employment and subject to a fine or

penalty of not more than one thousand dollars (\$1,000) or imprisoned for not more than six months or both. Each disclosure shall constitute a separate offense.

- (i) Taxpayer Required to Retain Records. Every taxpayer shall retain all records necessary to compute his tax liability for a period of five years from the date his return is filed or the withholding taxes are paid.
- (j) Authority to Contract for Central Collection Facilities. The Administrator and/or Mayor may and they are authorized hereby to enter into an agreement with any other municipal corporation for the purpose of administering the income tax laws of such other municipal corporation as its agent and of providing a central collection facility. In addition, the Administrator and/or Mayor may and are hereby authorized subject to approval of Council, to enter into an agreement on behalf of the Village with any other municipal corporation for the purpose of administering the income tax laws of the Village as its agent, and of providing central collection facilities for the collection of the income tax on behalf of the Village. In the event that the Administrator and/or the Mayor, on behalf of the Village, enters into an agreement with any other municipal corporation to act as agent for the Village and of providing a central facility for collection of income tax, then all or part of the duties and authority of the Administrator may be assigned by such agreement to such other municipal corporation.

SECTION 13: BOARD OF REVIEW.

- (a) Established. A Board of Review, consisting of the Fiscal Officer, the Village Solicitor and a person not an employee nor any office holder of the Village, appointed by Council, is hereby created. The Board shall select, from time to time, one of its members to serve as chairman and one to serve as secretary. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 12(h) hereof with reference to the confidential character of information required to be disclosed by this ordinance shall apply to such matters as may be heard before the Board on appeal.
- (b) Duty to Approve Regulations and to Hear Appeals. All rules and regulations and amendments or changes thereto, which are adopted by the Administrator shall be approved by the Board before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

- (c) Right of Appeal. Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this chapter may appeal therefrom to the Board within thirty days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such ruling or decision or any part thereof.

SECTION 14: OTHER PROVISIONS.

- (a) This ordinance shall continue effective insofar as the levy of taxes is concerned indefinitely, and insofar as the taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of such taxes levied previously are fully paid and any and all suits and prosecutions for the collection of the taxes or for the punishment of violations of this ordinance shall have been fully terminated, subject to the limitations contained in Sections 9(a), (b), (c) and Section 15(a) and (c).
- (b) Annual returns due shall be due on the date provided in Section 6 and Section 7(b) of this ordinance.

SECTION 15: PENALTIES.

- (a) Any person who shall:
- (1) Fail to make any return or declaration required by this chapter;
 - (2) Make an incomplete, false or fraudulent return;
 - (3) Fail to pay the tax, penalties or interest imposed by this ordinance;
 - (4) Refuse to withhold the tax from his employees or remit such withholding to the Administrator;
 - (5) Refuse to permit the Administrator to examine his federal income tax return relating to the income or net profits of a taxpayer;
 - (6) Fail to appear before the Administrator and to produce his federal income tax return relating to the income or net profits of a taxpayer upon an order or subpoena of the Administrator;
 - (7) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer;
 - (8) Fail to comply with the provisions of this ordinance or any order or subpoena of the Administrator authorized hereby;

- (9) Give to an employer false information as to his true name, correct Social Security number and residence address;
- (10) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and Village tax withheld, or to knowingly give the Administrator false information; or
- (11) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this ordinance;

shall be guilty of a misdemeanor and shall be fined not more than one hundred dollars (\$100.00) or imprisoned not more than two months or both, for each such offense.

- (b) Limitation on Prosecution. All prosecutions under this section must be commenced within five years from the time of the offense.
- (c) Failure to Procure Forms Not Excuse. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration from filing such form or from paying the tax.
- (d) In addition to all other interest, civil penalties or criminal penalties provided for by this ordinance, a penalty of ten dollars (\$10.00) per year is hereby imposed for failure to file any return or make any declaration in the manner or at the time required by this ordinance, unless an extension of time has been granted by the Administrator. In the event that such failure to file such return or declaration is determined by the Administrator to be willful or fraudulent, an additional penalty is imposed in the amount of fifty dollars (\$50.00) in addition to all other interest, civil penalty or criminal penalty.

Upon appeal to the Board of Review, the Board may determine that the failure to file was not willful or fraudulent and the penalty of fifty dollars (\$50.00) shall not be imposed.

SECTION 16: SAVING CLAUSE. If any part of this Ordinance, or any tax against any individual or any of the several groups specified herein, is found to be invalid, such invalidity shall affect only such part of this Ordinance. It is hereby declared to be the intention of the Council that this Ordinance would have been adopted had such invalid part not been included herein.

SECTION 17: EMERGENCY CLAUSE. This measure being necessary for the immediate needs of the Village and for the preservation of the public peace, health, and safety of the Village of Bettsville is passed as an emergency measure and shall be effective immediately

WHEREFORE, this Ordinance shall take effect and be in full force from and after the passage and approval by the Mayor or at the earliest time as allowed by law.

Passed this 14th day of November, 2006.

Yes: _____

No: _____

Attest:

Linda Dye
Clerk of Council

Approved:

Linda Dye
Mayor, Village of Bettsville

ORDINANCE NO. 99-02

AN ORDINANCE; REQUIRING COLLECTION OF THE VILLAGE INCOME TAX AT THE SOURCE AND DECLARING AN EMERGENCY.

WHEREAS, the Village Council of the Village of Bettsville, Ohio, has passed an income tax ordinance of (1) one percent which requires the means to collect said tax at the source, the Village Council of the Village of Bettsville, Ohio, finds that an emergency exists regarding the aforesaid, and that it is advisable that this Ordinance be declared to be an emergency measure which will take effect immediately upon its adoption; and, NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BETTSVILLE, OHIO:

Section 1. That The Chapter (Tax) of the Code of Ordinances of the Village of Bettsville, Ohio, be and the same hereby is amended and modified by the creation of Section 191.06 as set forth hereinbelow; and

Section 2. That The Chapter (Tax) of the Code of Ordinances of the Village of Bettsville, Ohio, shall be enacted, and read as follows:


191.06 COLLECTION AT SOURCE.

(a) Each employer within or doing business within the Village who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct at the time of payment of such salary, wage, commission or other compensation, the tax of one percent (1%) of the gross salaries, wages, commissions or other compensation due by the employer to such employee and shall, on or before the last day of the month following the close of each calendar quarter make a return and pay to the Commissioner of Taxation the amounts so deducted during that calendar quarter. If, however, the amount of money so withheld by an employer exceeds five hundred dollars (\$500.00) in any single month, then the return and payment for that month shall be made on or before the last day of the following month. Each employer shall be subject to the rules and regulation prescribed therefore by the commissioner of Taxation.

(b) Such employer in collecting the tax shall be deemed to hold the same, until payment is made by such employer to the Village, as trustee for the benefit of the Village, and any such tax collected by such employer from his employees shall, until the same is paid to the Village, be deemed a trust fund in the hands of such employer.

(c) However, no person shall be required to withhold the tax on the wages or other compensation paid domestic servants employed exclusively in or about such person's residence.

Section 3. That for the reasons set forth in the preamble hereto this Ordinance is declared to be an emergency measure which shall take effect and be in full force from and after the passage and due authentication thereof.


Linda Davis

MAYOR OF THE VILLAGE OF Bettsville,
OHIO

ATTEST:


Linda Dye

CLERK/TREASURER OF THE VILLAGE OF
Bettsville, OHIO