

RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No.

2012-16

Passed

November 5, 2012

AN ORDINANCE AMENDING VILLAGE OF WESTON'S INCOME TAX ORDINANCE SECTIONS 9 (IN RELATION TO LANDLORD REPORTING OF TENANT INFORMATION FOR TAX COLLECTION PURPOSES); SECTION 13 (ALLOCATION OF FUNDS); AND SECTION 17 (VIOLATIONS AND PENALTIES)

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF WESTON, OHIO, WOOD COUNTY:

Section 1: That Section 9 of Weston's income tax ordinance is hereby amended by the insertion of new subparagraph (d) as follows:

- (a) ...
- (b) ...
- (c) ...
- (d) On or before the end of the month of commencement of a lease/rental term, all property owners and/or landlords who rent to tenants of rental or leased residential, commercial, industrial, or other rental property, shall file a report with the Village Fiscal Officer, Administrator, or Mayor, showing the names, addresses, telephone numbers, and places of employment (if known) of each **new** tenant who occupies residential, commercial, industrial, or other rental premises within the corporation limits of the Village of Weston. When tenants vacate, the property owners shall identify and report such vacating tenants, the dates of vacation, and if known, the forwarding addresses. Additionally, said landlords shall file an annual report of tenant activity for the previous year no later than January 31st. This report should summarize all previous report submissions and notify the Village of any/all empty units.
- (e) Any information gained...
- (f) Every taxpayer shall retain all records...

Section 2: That Section 13 of Weston's Income Tax Ordinance is hereby amended to read as follows:

"SECTION 13. ALLOCATION OF FUNDS.

The funds collected under the provisions of this Ordinance shall be deposited in the General Fund Income Tax Account. Such funds shall be disbursed in the following order annually:

(a) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the costs of administering and enforcing the provisions thereof.

(b) The balance of funds collected shall be disbursed from the General Fund to other funds as directed by Village Council.

Monies, credited to such funds may, pursuant to authorization by Council, be used for the purpose of paying interest and principal on the notes and bonds which may lawfully be issued for such purposes."

Section 3: That Section 17 of Weston's Income Tax Ordinance is hereby amended to read as follows:

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Passed November 5, 2012

"SECTION 17: VIOLATIONS AND PENALTIES.

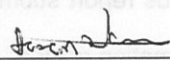
- 1) ...
- 2) ...
- 3) ...
- 4) ...
- 5) ...
- 6) ...
- 7) Refuse to disclose to the Administrator any information with respect to the name, address, income, or net profits of a taxpayer and/or tenant; or
- 8) ...
- 9) ...
- 10) ...
- 11) ..."

Section 4: That the Village Fiscal Officer shall provide certified copies of this ordinance after passage to the Bowling Green Municipal Court and the Regional Income Tax Agency.

Section 5: That the council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken in an open meeting of the Council and that all deliberations of the Council and its committees, if any, which resulted in formal action, were taken in meetings open to the public, in full compliance with acceptable legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 6: That this Ordinance shall be effective from and after its passage at the earliest period allowed by law.

PASSED: 11-5-12



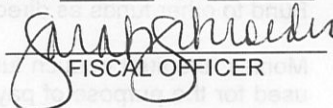
MAYOR

ATTEST:


FISCAL OFFICER

CERTIFICATION

I hereby certify that the foregoing Ordinance No. 2013-16 passed on the 5th day of November, 2012 by the Council of the Village of Weston, Ohio, has been published by me in the Bowling Green Sentinel-Tribune on 11-9-12 and 11-12-12.


FISCAL OFFICER

THOMAS J BAMBUROWSKI
VILLAGE SOLICITOR

RECORD OF ORDINANCES

Columbus Blank Book Co., Neer Printing Co., Cole., O.

Divisions of

Form No. 2808-A

Ordinance No. 10-95Passed August 21 1995

ORDINANCE AMENDING ORDINANCE NO. 17-85, AS AMENDED BY ORDINANCE NO. 23-90, RELATING TO THE LEVYING OF A MUNICIPAL INCOME TAX

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF WESTON, COUNTY OF WOOD AND STATE OF OHIO:

SECTION 1. Section 3(a) of Ordinance No. 17-85 is hereby amended to read as follows:

"SECTION 3. IMPOSITION OF TAX

- (a) ...
- (b) ...
- (c) ...
- (d) ...
- (e) Exception.

The tax provided for herein shall not be levied upon: the military pay or allowances of members of the armed forces of the United States; the compensation or profits of persons under the age of 18 years; and the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio R.C. 718.01 to the extent that such net profits are exempted from municipal income taxes under such section."

SECTION 2. Section 8(f) of Ordinance No. 17-85 is hereby amended to read as follows:

"SECTION 8. DUTIES OF ADMINISTRATOR.

- (a) ...
- (b) ...
- (c) ...
- (d) ...
- (e) ...

(f) Subject to the consent of the Board of Review, or pursuant to regulations approved by the Board, the Administrator shall have the power to compromise any or all interest, penalty, or both, imposed by Section 10 herein."

SECTION 3. Section 10(d) of Ordinance No. 17-85 is hereby amended to read as follows:

"SECTION 10. INTEREST AND PENALTIES.

- (a) ...
- (b) ...
- (c) ...

(d) Upon recommendation of the Administrator, the Board of Review may abate any or all of the interest, penalty, or both; and upon the appeal from the refusal of the Administrator to recommend abatement of any or all of the interest and penalty, the Board may nevertheless abate any or all of the interest, penalty, or both."

SECTION 4. SECTION 1 above shall be effective on and after 1-1-96

SECTION 5. SECTIONS 2 & 3 above shall be effective on and after the earliest period allowed by law.

PASSED:

8/21/95

MAYOR

ATTEST:

[Signature]
Clerk

RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. 38-06

Passed December 4, 2006

ORDINANCE AMENDING ORDINANCE NO. 443 AS
AMENDED BY ORDINANCE NOS. 560, 582, 17-85,
23-90 and 10-95 OF THE VILLAGE OF WESTON
RELATING TO THE LEVYING OF A MUNICIPAL
INCOME TAX

NOW, THEREFORE, BE IT ORDAINED BY COUNCIL OF VILLAGE
OF WESTON, COUNTY OF WOOD AND STATE OF OHIO:

SECTION 1. That ORDINANCE NO. 443 as amended by Ordinance
Nos. 560, 582, 17-85, 23-90 and 10-95 of the Ordinances of the Village of
Weston, Ohio, be amended in part to provide as follows:

SECTION 3. IMPOSITION OF TAX

(a)

(1)

(2)

(3)

(4)

(5)

(6) Bonuses, tips, gratuities and prizes in connection
with employment.

(7) Lottery and gambling winnings.

SECTION 5. RETURN AND PAYMENT OF TAX.

(a) Each taxpayer make and file a return on or before
April 15 of the year following the effective date of this Ordinance, and
on or before April 15 of each year thereafter.

SECTION 6. COLLECTION AT SOURCE.

(a)

(b)

(c)

(d) The officer or employee having control or supervision
of or charged with the responsibility of filing any return or declaration
required by this ordinance and making payment, or any officer of an
employer who is responsible for execution of the employer's fiscal
responsibilities, shall be personally liable for failure to file any return or
declaration or pay the tax or employer withholding due by the
provisions of this ordinance. The dissolution, termination or bankruptcy
of an employer does not discard a responsible officer's or employee's
liability for a failure of the employer to file returns or declarations or pay
tax or employer withholding due.

SECTION 7. DECLARATIONS

(a)

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Ordinance No. 38-06

Passed December 4 2006

(b) (1)on or before April 15 of each year

(2)

(c)

(d) (1)

(2)

At least a similar amount shall be paid on or before the 15th day

(e)

(f) A taxpayer who will owe one hundred dollars (\$100.00) or less at the end of any taxable year shall not be liable for the payment of estimated tax pursuant to this ordinance.

SECTION 10. INTEREST AND PENALTIES.

(a)

(b) In addition to

(1) For failure to pay taxes when due--other than taxes withheld: The greater of ten percent (10%) of the unpaid tax or twenty-five dollars (\$25.00);

(2) For failure to remit taxes withheld from employees when due: The greater of ten percent (10%) of the unpaid tax or twenty-five dollars (\$25.00).

SECTION 2. That all other provisions of Ordinance No. 443, as previously amended and not amended herein, are confirmed.

SECTION 3. That this Ordinance shall take effect from and after its passage at the earliest period allowed by law.

PASSED: 12-04-06


MAYOR

ATTEST: 
FISCAL OFFICER

CERTIFICATION

I hereby certify that the foregoing Ordinance No. 38-06 passed by the Council of the Village of Weston, Ohio on December 4, 2006, has been published by me by posting the same at five (5) public places in the Village of Weston, Ohio, and shall remain so posted for a period of not less than fifteen (15) days.

12-05-06
DATE


FISCAL OFFICER

THOMAS J. BAMBUROWSKI
VILLAGE SOLICITOR

WESTON ORDINANCE

ORDINANCE No. 17-85

ORDINANCE AMENDING ORDINANCE NO 443 AS AMENDED BY ORDINANCE NOS
560 AND 582 OF THE VILLAGE OF WESTON RELATING TO THE LEVYING OF A
MUNICIPAL INCOME TAX.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF WESTON, COUNTY OF
WOOD AND STATE OF OHIO:

SECTION 1. That ORDINANCE NO 443 as amended by Ordinance Nos. 560 and 582 of the ordinances of the Village of Weston, Ohio, be Amended to read as follows:

SECTION 1. PURPOSE OF TAX.

To provide funds for the purposes of general municipal operations, maintenance, new equipment, extensions and enlargement of municipal services and facilities and capital improvements of the Village, including the payment of interest and principal on notes and bonds which may be lawfully issued for such purposes, there shall be and is hereby levied a tax on salaries, wages, commissions, and other compensation, and on net profits as hereinafter provided.

SECTION 2. DEFINITIONS.

As used in the Ordinance, the following words shall have the meaning ascribed to them in this section, except if the context clearly indicates or requires a different meaning.

- a) "Administrator" means the individual designated by this ordinance, whether appointed or elected, to administer and enforce the provisions of this Ordinance.
- b) "Assignment" means the assignment made by a resident of the Village of a claim or refund due from another taxing municipality granting credit to nonresidents thereof.
- c) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise owned by two or more persons.
- d) "Board of Review" means the board created by and constituted as provided in Section 12 of this Ordinance.
- e) "Business" means an 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, including but not limited to the renting or leasing of property, real, personal or mixed.
- f) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory or foreign country or dependency.
- g) "Employer" means an individual, partnership, association, corporation, governmental 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 compensation basis.

- 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 whatsoever.
- j) “Net profits” means the net gain from the operation of a business, profession or enterprise after provision for all ordinary and necessary expense, either paid or accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes.
- k) “Non-resident” means an individual domiciled outside the village.
- l) “Non-resident 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, means the partners or members thereof, and as applied to corporations, the officers thereof.
- n) “Place of Business” means any bona fide office, other than a mere statutory office, factory, 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 domiciled in 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, and other compensation paid by an employer or employers before any deductions; 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 Ordinance; and/or any other income described elsewhere in the ordinance.
- 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 Ordinance and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.
- s) “Taxing Municipality” means any municipal corporation levying a municipal income tax on salaries, wages, commissions and any other compensation earned by individuals, and on the net profits earned from the operation of a business, profession or other activity.
- t) “Taxpayer” means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return or pay a tax.
- u) The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 3. IMPOSITION OF TAX

- a) Taxable Income. An annual tax for purposes specified in Section 1 shall be imposed on and after January 1, 1970, at the rate of one percent annum, upon the following:
- b) 1) On all salaries, wages, commissions and other compensation earned during the

- effective period of this Ordinance by residents of the village, less deductions determined by and provided in Ohio Revised Code 718.01.
- 2) On all salaries, wages commissions and other compensation earned during the effective period of this ordinance by non-residents for work done or services performed or rendered in the village, less deductions determined by and provided in Ohio Revised Code 718.01.
 - 3)
 - A. On the portion attributable to the village of the net profits earned during the effective period of this ordinance of all resident unincorporated business, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the village.
 - B. On the portion of the net profits attributable to this village of a taxpayer conducting a business, profession, or other activity both within and without the boundaries of this village, to be determined as provided in Ohio R. C. 718.02 and in accordance with the rules and regulations adopted by the Administrator pursuant to this ordinance.
 - C. All individuals, businesses, employers, brokers, and others doing business who engage persons, either on a commission holding, shall indicate the total amount of earnings, payments, commissions and bonuses to such as are residents of the village of Weston, Ohio, or who do business in the village of Weston, on the appropriate line of Schedule C of the Weston Income Tax Return (s), supported by Forms 1099 attached, providing the same information is required on Federal Form 1099.
 - D. All contractors shall indicate the total amount of payments to any subcontractor or contract employee who did business in, or is a resident of the village of Weston on the appropriate line of Schedule C of their Weston Income Tax Return's), and shall attach a list which shall indicate names, addresses and amounts paid.
 - 4)
 - A. On the portion attributable to the village of the net profits earned during the effective period of this ordinance of all nonresidents 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 unincorporated business entity has an office or place of business in the village.
 - B. 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 non-resident unincorporated business entity not attributable to the village, and not levied against such unincorporated business entity.
 - 5)
 - A. 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 performed or rendered and businesses or other activities conducted in the village, whether or not such corporations have an office or place of business in the village.

- B. Businesses conducted within and without village. The portion of the net profits attributable to the village of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the village, shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations adopted by the Administrator pursuant to this Ordinance.
- C. Operating Loss Carry Forward The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1970, allowable to the village, may be applied against the portion of the profit of succeeding years allocable to the village until exhausted, but On 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.
The portion of a net operating loss sustained shall be allocated to the village in the same manner as provided herein for allocating net profits to the village. The administrator shall provide rules and regulations for the manner in which such net operating loss carry forward shall be determined.
- D. Consolidated Returns Filing of a consolidated return may be permitted or required in accordance with the rules and regulations prescribed by the Administrator.
In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership , interlocking directories or some other method. Or in case of any person operates a division, branch, factory, office, laboratory or activity within the village constituting only a portion of its total business, the administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the village. If the administrator finds net profits are not properly allocated to the village by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions charge with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocations as he deems appropriate to provide a fair and proper allocation of net profits to the village.
- E. Exception The tax provided for herein shall not be levied upon the military pay or allowances of members of the armed forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio R. C. 718.01 to the extent that such net profits re exempted from municipal income taxes under such section.

SECTION 4. Effective period

The 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 businesses, professions or other

activities earned on and after July 1, 1970.

SECTION 5. Return and Payment of Tax

- a) Each taxpayer, except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 30 of the year following the effective date of this ordinance, and on or before April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period. The Administrator is hereby authorized to provide by regulations that the return of any employer or employers showing the amount of tax deducted by such employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the administrator, shall be accepted as the return required of any employee whose sole income subject to tax under their ordinance is such salary, wages, commissions or other compensation.
- b) 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) A. The aggregate amount of salaries, wages, commissions and other compensation earned, and
 - B. The gross income from a business, profession or other activity less allowable expenses incurred in the acquisition of such gross income.
 - C. Such income shall include only income earned during the year, or portion thereof, covered by the return and subject to the tax imposed by this ordinance.
 - 2) A. The amount of tax imposed by this ordinance on income reported.
 - 3) Such other pertinent statements, information returns, or other information as the administrator may require.
- c) The administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six (6) months, or one (1) 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 shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.
- d)
 - 1) The taxpayer making a return shall, at the time of filing thereof, pay to the administrator the balance of tax due, if any, after deducting
 - A. The amount of village income tax deducted or withheld at the source pursuant to Section 6 hereof;
 - B. Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 7 hereof.
 - 2) Should the return or the records of the administrator indicate an overpayment of the tax to which the village is entitled under the provisions of this ordinance, such overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the administrator, shall be refunded or transferred against any subsequent

liability. However, overpayments of less than one dollar (\$1.00) shall not be refunded.

e) Amended Returns

Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Section 11. Such amended returns shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return

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 thereon to be due or make the claim for refund of any overpayment.

SECTION 6 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, at the time of payment thereof, deduct the tax at the rate specified in Section 3 from the gross salaries, wages, commissions, or other compensation, including tips and supplemental unemployment benefits, earned by village residents, regardless of where such compensation was earned, and shall deduct the tax at the rate specified in Section 3 from the salaries, wages commissions or other compensation earned within the village by non-residents.

Each employer shall, on or before the last day of the month following each calender quarter, make a return and remit to the village the tax hereby required to be withheld. Such return shall be on a form or forms 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.

On or before January 31, following any calender year, such employer shall file with the Administrator an information return for each employee from whom the village income tax has been or should have been withheld, showing the name, address and social security number of the employee, the total amount of compensation paid during the year and the amount of village income tax withheld from each employee.

- b) Each employer in collecting the tax shall be deemed to hold the same until payment is made by such employer to the village, as a trustee for the benefit of the village. 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) The Administrator for good cause, may require immediate returns and payments to be submitted to his office.

SECTION 7. DECLARATIONS

- a) Every person who anticipates any taxable income which is not subject to Section 6, 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 the 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 Section 6, such person need not file a declaration.
- b)
 - 1) Such declaration shall be filed on or before April 30 of each year during the life of this ordinance, 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.
- c)
 - 1) Such declaration shall be filed upon a form furnished by or obtainable from the Administrator.
 - 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.
- d) The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Administrator at least one-fourth of the estimated annual tax due after deducting:
 - 1) Any portion of such tax to be deducted or withheld at the source pursuant to Section 6.
 - 2) Any overpayment of the previous year's tax liability which the taxpayer has not elected to have refunded.
 - 3) At least a similar amount shall be paid on or before the last day of the sixth, ninth, and twelfth month after the beginning of the taxpayer's taxable year, provided that in case an amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.
- e) 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 and any balance which may be due the village shall be paid therewith in accordance with the provisions of Section 5.

SECTION 8. DUTIES OF THE ADMINISTRATOR

- A) It shall be the duty of the Administrator to receive the tax imposed by this Ordinance in the manner prescribed herein from the taxpayers, to keep an accurate record thereof, and to report monthly to the village clerk, any monies so received.

It shall be the duty of the Administrator to enforce payment of all taxes owing the village, to keep accurate records for a minimum of five years showing the amount due from each

taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

- B) The Administrator is hereby charged with the enforcement of the provisions of this Ordinance, 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 Ordinance, including provisions for the re-examination and correction of returns.
- C) 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 hardships 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 Ordinance.
- D) Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Section 11 and 17 shall apply.
- E) 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) Subject to consent of the Board of Review, or pursuant to regulations approved by the board, the Administrator shall have the power to compromise, by no more than 50%, any interest or penalty, or both, imposed by Section 10.

SECTION 9. INVESTIGATIVE POWERS OF ADMINISTRATOR, DIVULGING CONFIDENTIAL INFORMATION.

- A) The Administrator or any authorized employee is hereby authorized to examine the books, papers, records and federal income tax returns 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 ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.
- B) 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 as or should have been returned for taxation or any transaction tending to affect such income. For this purpose, he may compel the production of books, papers, records and federal income tax returns 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.
- C) The refusal to produce books, papers, records and federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject

to the tax or by an officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with the order or subpoena of the administrator authorized hereby shall be deemed a violation of the Ordinance punishable as provided in Section 17.

- D) Any information gained as a result of any returns, investigations, verifications, or hearings before the Administrator, required by the Ordinance or authorized by the applicable rules and regulations, shall be confidential and no disclosure thereof shall be made except for official purposes or as ordered by a court of competent jurisdictions.
- E) Every taxpayer shall retain all records necessary to compute his tax liability for a period of five (50 years from the date his return is filed, or the withholding taxes are paid.

SECTION 10. INTEREST AND PENALTIES

- A) All taxes imposed and all monies 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-half percent per month, or fraction thereof.
- B) In addition to interest as provided in Paragraph (a) hereof, penalties are hereby imposed as follows:
 - 1) For failure to pay tax when due-other than taxes withheld, the greater of one-half percent ($\frac{1}{2}\%$) of the unpaid tax or ten dollars (\$10.00) per month or fraction thereof.
 - 2) For failure to remit taxes withheld from employees when due: the greater of three percent (3%) of the unpaid tax or ten dollars (\$10.00) per month or fraction thereof.
- C) Exceptions. 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. 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, provided an amended return is filed at the additional tax is paid within three months after final determination of the federal tax liability.
- D) Upon recommendation of the Administrator, the Board of Review may abate the penalty or interest, or both, or upon the appeal from the refusal of the Administrator to recommend abatement of the penalty and interest, by no more than 50%, the Board may nevertheless abate the penalty or interest both.

SECTION 11. COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

- A) All taxes imposed by this Ordinance 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, omission of a substantial portion of income subject to this tax or failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed, whichever is later; provided, however, in those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal

statute of limitation, the period within which the 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) 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 final determination of the federal tax liability, whichever is later.
- C) Amounts of less than one dollar (\$1.00) shall not be collected or refunded.

SECTION 12. BOARD OF REVIEW.

- A) A Board of Review, consisting of the Village Solicitor as chairman, and two other persons appointed by the Mayor of the Village and approved by Council who are electors of the village, is hereby created. 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 hearings by the Board may be conducted privately and the provisions of Section 9 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 of Appeal.
- B) All rules and regulations and amendments or changes thereto which are adopted by the Administrator under the authority conferred by this ordinance, must be approved by the Board of Review before the same becomes 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) Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this ordinance, may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Administrator. The Board shall, or hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof.

SECTION 13. ALLOCATION OF FUNDS.

The funds collected under the provisions of this Ordinance shall be deposited in the General Fund Income Tax Account. Such funds shall be disbursed in the following order annually:

- a) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the costs of administering and enforcing the provisions thereof.
- b) Such part thereof as shall be necessary to defray the cost of operation within the General Fund as deemed necessary by Council.

Monies credited to such funds may, pursuant to authorization by council, be used for the purpose of paying interest and principal on the notes and bonds which may lawfully be issued for such purposes. (As amended by Ordinance 3-87.)

SECTION 14. CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

There shall be no credit allowed for municipal income tax paid to another municipality by a resident of this Village. (As amended by Ordinance 23-90.)

SECTION 15. SAVING CLAUSE

If any sentence, clause, section or part of this Ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such clause, sentence, section or part of this provision, sentence, clauses, section or other parts of this ordinance. It is hereby declared to be the intention of Council that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.

SECTION 16. COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE

- a) This Ordinance shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of the Ordinance are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collections of such taxes or for the punishment of violations of this Ordinance have been fully terminated, subject to the limitations contained in Sections 11 and 17.
- b) Annual returns are due for all or any part of the last effective year of this Ordinance shall be due on the date provided in Sections 5 and 6 of this Ordinance as though the same were continuing.

SECTION 17 VIOLATIONS AND PENALTIES

Any person shall:

- 1) Fail, neglect or refuse to make any return or declaration required by this Ordinance; or,
- 2) make any incomplete, false or fraudulent return; or,
- 3) willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this Ordinance; or,
- 4) willfully fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or,
- 5) refuse to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers and federal income tax returns relating to the income or net profits of a tax payer; or,
- 6) fail to appear before the Administrator and to produce his books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or,
- 7) refuse to disclose to the Administrator any information with the respect to the income or net profits of a taxpayer; or,
- 8) fail to comply with the provisions of this Ordinance or any order or subpoena of the Administrator authorized hereby; or,

- 9) give to an employer false information as to his true name, correct social security number and residence address, or fail to promptly notify an employer of any change in residence address and date thereof; or,
 - 10) fail to use ordinary diligence in maintaining proper records of employees residence address, total wages paid and this municipality's income tax withheld, or to knowingly give the Administrator false information; or
 - 11) attempt to do anything whatsoever 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 of the first degree and shall be fined not more than One Thousand Dollars (\$1,000.00) or imprisoned not more than six (6) months, or both, for each offense.
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- b) Prosecutions for an offense made punishable under this section or any other provision of this Ordinance shall be commenced within three (3) years, after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years from the commission of offense.
 - c) The failure of any employer or person to receive or procure a tax 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) Any person divulging information in violation of Section 9 of this ordinance shall, upon conviction hereof, be deemed guilty of a misdemeanor in the first degree and shall be subject to a fine or penalty of not more than One Thousand Dollars (\$1,000.00) or imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.
 - e) In addition to the above penalty, any employee of the Village who violates the provisions of Section 9 of this Ordinance relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.