

CERTIFICATE OF RESULT OF ELECTION ON QUESTION OR ISSUE

Revised Code, Section 3501.11

State of Ohio

County of WarrenThe Board of Elections of Warren County herebycertifies that at the election held in Village of Corwin

(Subdivision)

in said county on November 7, 2006 the

(Date of election)

vote cast on the following issue was as follows:

Issue

A proposed amendment to Corwin's income tax ordinance including income tax Ordinances #143(12-12-88), 2004-06(7-12-04) and 2005-03(2-7-05) to state "When a resident of Corwin is subject to and has paid, or has acknowledged liability for, a Municipal Income Tax in another Municipality on the same income taxable by the Village of Corwin and such other Municipality does not allow a credit to its nonresidents, such Village of Corwin residents may claim a credit of the amount of such tax paid to such other municipality, but not in excess of the tax assessed by the Village of Corwin. We further propose and request that the foregoing, be put into effect as soon as provided by Law. Any Future Changes in the foregoing Reciprocity for the resident of Corwin to require a majority vote of the Electors of the Village of Corwin."

Votes YES

(For, yes, etc.—as on ballot)

122

(Number)

Votes NO

(No, against, etc.—as on ballot)

79

(Number)

Total votes cast on issue:

201

(Number)

Witness our official signatures at Lebanon Ohio insaid county, this 21st day of November 2006

(Year)

Beverly A. Moore

Chairman

David DombekStephanie A. SzemuraLeslie J. J. J.

Attest:

Susan Johnson

Director

Clerk

BOARD OF ELECTIONS

Warren

County, Ohio

ORDINANCE NO. 2004-05

AN ORDINANCE ADOPTING A MUNICIPAL INCOME TAX OF ONE HALF (.5) PERCENT EFFECTIVE JANUARY 1, 2005 AND EXPECTING THAT THE VILLAGE OF CORWIN RESIDENTS SHALL RECEIVE NO CREDIT FOR TAXES PAID TO OTHER MUNICIPALITIES AND DECLARING SAME TO BE AN EMERGENCY

WHEREAS, Council of the Village of Corwin has adopted the municipal income tax to one half (.5) percent effective January 1, 2005, and

WHEREAS, the Village determined it was necessary to adopt and incorporate a reduced municipal income tax

BE IT, THEREFORE, ORDAINED by at least a two-thirds vote of the Council of the Village of Corwin as follows:

1. The Village hereby adopts and incorporates the reduction of the municipal income tax to one half (.5) percent effective January 1, 2005.
2. Further, Corwin residents shall receive no credit for income taxes paid to other municipalities.
3. This ordinance is declared to an emergency and in the best interest and purposes of the Village and for the immediate preservation of the public peace, health, or safety of the Village and its residents for reason that the Village requires immediate assistance in the administration and collection of the municipal income tax within the Village. This ordinance shall take immediate effect and be in force from and after the earliest period allowed by law.

Passed: July 12, 2004

Beverly Campbell
Village Clerk-Treasurer

[Signature]
Mayor

ORDINANCE NO. 2005-03

AN ORDINANCE ADOPTING THE ATTACHED CITY OF FRANKLIN MUNICIPAL INCOME TAX ORDINANCE AND INCORPORATING SAME AS THE MUNICIPAL INCOME TAX OF THE VILLAGE OF CORWIN WITH EXCEPTION THAT THE VILLAGE OF CORWIN'S INCOME TAX RATE SHALL BE ONE HALF (.5) PERCENT AND THE VILLAGE OF CORWIN RESIDENTS SHALL RECEIVE NO CREDIT FOR TAXES PAID TO OTHER MUNICIPALITIES AND DECLARING SAME TO BE AN EMERGENCY

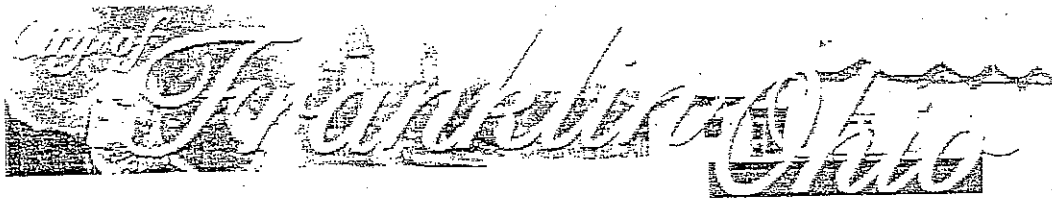
WHEREAS, the Village previously adopted an ordinance providing for a one (1) percent municipal income tax , and

WHEREAS, the Village has been inconsistent in its attempt to collect this municipal income tax resulting in the need for the Village to enter into an agreement with the City of Franklin to provide services for the administration and collection of the Village's municipal income tax , and

WHEREAS, the Village determined it was necessary to adopt and incorporate the municipal income tax ordinance of the City of Franklin in order to accommodate the efficient administration and collection of the Village's municipal income tax by the City of Franklin,

BE IT, THEREFORE, ORDAINED by at least a two-thirds vote of the Council of the Village of Corwin as follows:

1. The Village hereby adopts and incorporates the provisions of the City of Franklin municipal income tax ordinance, a copy of which is attached hereto and marked Exhibit "A", into and as part of the Village's municipal income tax ordinance.
2. Under said ordinance, the Village's municipal income tax rate shall be one half (.5) percent .
3. Further, Corwin residents shall receive no credit for income taxes paid to other municipalities.
4. This ordinance is declared to be an emergency and in the best interests and purposes of the Village and for the immediate preservation of the public peace, health, or safety of the Village and its residents for reason that the Village requires immediate assistance in the administration and collection of the municipal income tax within the Village. This ordinance shall



Established
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Acrobat
Reader

751.01 Purpose - To provide funds for the purpose of general Municipal operations, maintenance, new equipment, extension and enlargement of Municipal services and facilities and capital improvements of the City, there is hereby levied a tax on salaries, wages, commissions and other compensation and on net profits as hereinafter provided.
(Ord. 837. Passed 9-4-69.).

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751.02 Definitions - As used in this chapter, unless the context clearly indicates or requires a different meaning:

(a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise owned by two or more persons.

(b) "Board of Review" means the Board of Review created by and constituted as provided in Section 880.13.

(c) "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.

(d) "Commissioner of Taxation" means the administrative head of the Taxation Division, as appointed by the Treasurer, or the person executing the duties of the Commissioner of Taxation.

(e) "Corporation" means a corporation or joint stock association organized under the laws of the United States, this State, or any

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other 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, governmental body, unit or agency, or any other entity, whether or not organized for profit, 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 31.

(i) "Fundamental change" means any substantial alteration by an employer, including liquidation, dissolution, bankruptcy and reorganizations such as mergers, consolidations, acquisitions, transfers or changes in identity, form or organization.

(j) "Gross receipts" means the total income from any source whatsoever.

(k) "Manager" means the employer's officers, responsible persons, employees having control or supervision or employees charged with the responsibility of filing the return, paying taxes and otherwise complying with this chapter.

(l) "Net profits" means the net gain from the operation of a business, profession or 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 and without deduction of taxes imposed by this chapter or Federal, State and other taxes based on income and, in the case of an association, without deduction of salaries paid to partners and other owners.

(m) "Nonresident" means an individual domiciled outside the City.

(n) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City.

(o) "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.

(p) "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.

(q) "Principal place of business" means, in the case of an employer having its headquarter activities at a place of business within a taxing municipality, the place of business at which the headquarters are situated. In the case of any employer not having its headquarters activities at a place of business within a taxing municipality, the term means the largest place of business located in a taxing municipality.

(r) "Resident" means an individual domiciled in the City.

(s) "Resident unincorporated business entity" means an unincorporated business entity having its office or place of business within the City.

(t) "Taxable income" means wages, salaries and other compensation paid by an employer 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 chapter.

(u) "Taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net profits are to be computed under this chapter, 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.

(v) "Taxing municipality" means a municipality levying a tax on income earned by nonresidents working within such municipality and on income earned by its residents.

(w) "Taxpayer" means a person, whether an individual, partnership, association, corporation or other entity, required hereunder to file a return or pay a tax.

(x) Words in the singular number include the plural number and words in the masculine gender include the feminine and the neuter genders.

(Ord. 837. Passed 9-4-69; Ord. 11-81. Passed 4-16-81; Ord. 3-87. Passed 1-1-87; Ord. 6-87. Passed 2-19-87.)

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751.03 Imposition of tax - (a) Taxable Income. Subject to the provisions of Section 890.14, an annual tax for the purposes specified in Section 890.01 shall be imposed on and after July 1, 1989, at the rate of one and one-half percent per year, upon the following:

(1) All salaries, wages, commissions and other compensation earned on and after July 1, 1989, by nonresidents for sales made, work done or services performed or rendered in the City;

(2) All salaries, wages, commissions and other compensation earned on and after July 1, 1989, by residents of the City;

(3) A. The portion attributable to the City of the net profits earned on and after July 1, 1989, by all resident unincorporated businesses, professions or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City;

B. The portion of the distributive share of the net profits earned on and after July 1, 1989, by a resident partner or owner of a resident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity;

(4) A. The portion attributable to the City of the net profits earned on and after July 1, 1989, by all nonresident unincorporated businesses, professions or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City, whether or not such unincorporated business entity has an office or place of business in the City;

B. The portion of the distributive share of the net profits earned on and after July 1, 1989, by a resident partner or owner of a nonresident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity; and

(5) The portion attributable to the City of the net profits earned on and after July 1, 1989, by all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the City, whether or not such corporations have an office or place of business in the City.

(Ord. 17-88. Passed 12-20-88.)

(b) Allocation of Net Profits. The portion of the net profits attributable to the City of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the City shall be determined as provided in Ohio R.C. 718.02 and in accordance with rules and regulations adopted by the Commissioner of Taxation pursuant to this chapter. (Ord. 837. Passed 9-4-69.)

(c) Operating Loss Carry-Forward.

(1) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1990, allocated to the City, may be applied against the portion of the profit of succeeding years allocated to the City for a maximum period of three taxable years, but no portion of a net operating loss shall be carried back against net profits of any prior year.

(Ord. 19-89 Passed 12-21-89.)

(2) 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.

(3) The Commissioner shall provide for by rules and regulations the manner in which such net operating loss carry-forward shall be determined.

(Ord. 17-88. Passed 12-20-88.)

(d) Consolidated Returns.

(1) The filing of consolidated returns may be permitted or required in accordance with rules and regulations prescribed by the Commissioner.

(2) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory, or activity within the City constituting a portion only of its total business, the Commissioner shall require such additional information as he deems necessary to ascertain whether net profits are properly allocated to the City. If the Commissioner finds net profits are not properly allocated to the City by reason of transactions with stockholders, or with other corporations related by stock ownership or interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City.

(e) Exclusions. The provisions of this chapter shall not be construed as levying a tax upon the following:

(1) Poor relief, unemployment insurance benefits, supplemental unemployment benefits, old age pensions or similar payments including disability benefits received from local, state or Federal governments or charitable, religious or educational organizations;

(2) Proceeds of insurance paid by reason of the death of the insured, or pensions,

disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived;

(3) Dues, contributions and similar payments received by charitable, religious, educational organizations, or labor unions, trade or professional associations, lodges and similar organizations;

(4) 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;

(5) Personal earnings of all persons under sixteen years of age; (Ord. 837. Passed 9-4-69; Ord. 21-98. Passed 9-3-98.)

(6) Gains from involuntary conversions, cancellation of indebtedness, interest of Federal obligations, items of income already taxed by the State other than the State Income Tax, and income of a decedent's estate during the period of administration (except such income from the operation of a business); (Adopting Ordinance)

(7) Alimony received;

(8) Compensation for personal injuries or for damage to property by way of insurance or otherwise;

(9) Interest and dividends from intangible property;

(10) Military pay and allowances received as a member of the armed forces of the United States. In the case of members of the National Guard, Air National Guard, Organized Reserves and Air Reserves; this exclusion shall apply only to their drill and flight pay.

(11) Any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in Ohio R.C. 718.01 which is exempt from payment of real estate taxes. Any such association or organization not exempt from the payment of real estate taxes is required to file declarations and final returns and remit the taxes levied under this chapter on all business activities of a type ordinarily conducted for profit by taxpayers operating for profit. Where such nonprofit association or organization conducts income producing business both within and without the corporate limits, it shall calculate its profits allocable to the City under the method authorized in subsection (b) hereof.

(12) 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; and

(13) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the State Constitution or any act of the General Assembly limiting the power of the City to impose net income taxes.

(Ord. 837. Passed 9-4-69; Ord. 11-81. Passed 4-16-81.)

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751.04 Effective period - The tax imposed in Section 890.03 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, 1989. (Ord. 17-88. Passed 12-20-88.)

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751.05 Return and payment of tax - (a) Each taxpayer, except as herein provided, shall, whether or not a tax is due thereon, make and file a return on or before April 30 of the year following the effective date of this section (Ordinance 837, passed September 4, 1969), 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.

(b) The Commissioner of Taxation is hereby authorized to provide by regulation that the return of an employer, showing the amount of tax deducted by such employer from the salaries, wages, commissions or other compensation of an employee and paid by him to the Commissioner, shall be accepted as the return required of any employee whose sole income, subject to tax under this chapter is such salary, wages, commissions or other compensation.

(c) The return shall be filed with the Commissioner on a form furnished by or obtainable upon request from the Commissioner, setting forth the following:

- (1) The aggregate amounts of salaries, wages, commissions and other compensation earned by him, and/or gross income from his 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 chapter on such earnings and profits; and
- (3) Such other pertinent statements, information returns or other information as the Commissioner may require.

(d) The Commissioner may extend the time for the filing of the annual return upon the request of the taxpayer for a period not to exceed six months, or three months beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax return. The Commissioner 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) The taxpayer making a return shall, at the time of filing such return, pay to the Commissioner the amount of taxes shown as due thereon, provided, however, that where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 890.06, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 890.07, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 890.14 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 such return.

(f) A taxpayer who has overpaid the amount of tax to which the City 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.

(g) Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or to claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 890.11 and 890.14. Such amended returns shall be on a form obtainable on request from the Commissioner. 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 City tax liability, such taxpayer shall make and file an amended City return, showing income subject to the City 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. (Ord. 837. Passed 9-4-69.)

(h) If any employer who or which is liable for tax obligations imposed by this chapter undergoes a fundamental change, then the employer and its manager shall be liable for taxes due up to the date of the fundamental change. Taxes and final tax returns shall be due immediately after the fundamental change. Any successor employer shall withhold from any purchase price that the successor owes to the predecessor an amount sufficient to pay all unpaid taxes, interest and penalty which the predecessor employer owes pursuant to this chapter. The successor employer shall make such withholding until such time that the predecessor employer has paid such taxes, interest and penalty. If the successor fails to withhold such amount, then the successor and, in a personal manner, the successor's manager, shall be jointly and severally liable for the payment of such taxes, interest and penalty. (Ord 6-87. Passed 2-19-87.)

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751.06 Collection at source - (a) In accordance with rules and regulations prescribed by the Commissioner of Taxation, each employer within or doing business within the City shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one and one half percent of the gross salaries, wages, commissions or other compensation due by such employer to such employee and shall, when the taxes so deducted exceed one thousand dollars (\$1,000) in any month, make a return and pay to the Commissioner the amount of taxes so deducted on or before the last day of the next succeeding month, or shall, when the taxes do not exceed one thousand dollars (\$1,000), make a return and pay to the Commissioner the amount of taxes so deducted on or before the last day of the month following the close of each calendar quarter. Such return shall be on a form prescribed by or acceptable to the

Commissioner and shall be subject to the rules and regulations prescribed therefor by the Commissioner. Such employer shall be liable for payment of the tax required to be deducted and withheld whether or not such tax has, in fact, been withheld.
(Ord 13-89. Passed 9-21-89.)

(b) Such employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the City, as a trustee for the benefit of the City, and any such tax collected by such employer from his employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer.
(Ord. 837. Passed 9-4-69.)

(c) No person shall be required to withhold the tax on wages or other compensation paid to domestic servants employed by him or her exclusively in or about such person's residence, even though

such residence is in the City. However, such employee shall be subject to all the requirements of this chapter.
(Ord. 11-81. Passed 4-16-81.)

(d) Every manager is deemed to be a trustee of the City in collecting and holding the tax required under this chapter to be withheld, and the funds so collected by such withholding are deemed to be trust funds.

Every manager is liable directly to the City for payment of such trust, whether or not actually collected by such employer. Any tax deducted and withheld shall be considered paid to the City, whether or not the employer actually remits the tax to the City, for purposes of determining employee payments or credits.

All managers shall be personally liable to the extent of the tax, interest and penalty, jointly and severally, for failure to file the employer's return or to pay the employer's tax, interest and penalty as required under this chapter.

No change in structure by an employer, including a fundamental change, discharges its managers from liability for the employee's or the manager's failure to remit funds held in trust, to file a tax return or to pay taxes. (Ord 6-87. Passed 2-19-87.)

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751.07 Declarations - (a) Every taxpayer who anticipates any taxable income which is not subject to Section 890.06, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 890.03, 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.
(Ord. 11-81. Passed 4-16-81.)

(b) Such declaration shall be filed on or before April 30 of each year, or within four months of the date the taxpayer becomes subject to tax for the first time. Those taxpayers having a fiscal year or period differing from the calendar year shall file a declaration within four months after the start of each fiscal year or period.

(c) Such declaration shall be filed upon a form furnished by, or obtainable from, the Commissioner of Taxation, provided, however, that credit shall be taken for the City tax to be withheld from any portion of such income. In accordance with the provisions of Section 890.14, credit may be taken for tax to be withheld and remitted to another taxing municipality.

(d) 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.

(e) Such declaration 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 day of the seventh, tenth and thirteenth 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.

(f) 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 City shall be paid therewith in accordance with the provisions of Section 890.05.(Ord. 837. Passed 9-4-69.)

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751.08 Duties of the Administrator - (a) The Commissioner of Taxation shall receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers, keep an accurate record thereof, and report all moneys so received.

(b) The Commissioner shall enforce payment of all taxes owing the City, 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 show the dates and amounts of payments thereof.
(Ord. 837. Passed 9-4-69.)

(c) The Commissioner 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, promulgate and 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 and installment payments.
(Ord. 11-81. Passed 4-16-81.)

(d) 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 Commissioner may determine the amount of tax appearing to be due the City 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.
(Ord. 837. Passed 9-4-69.)

(e) The tax regulations imposed by this chapter vary from the income tax imposed by the Congress of the United States. The rules and regulations imposed by the Tax Commissioner pursuant to subsection (c) hereof need not correspond with those imposed by the Internal Revenue Service. (Ord. 6-87. Passed 2-19-87.)

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751.09 Investigative powers of the Administrator; divulging confidential information - (a) The Commissioner of Taxation, 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 the tax 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 Commissioner, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Commissioner is hereby authorized to order any person

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presumed to have knowledge of the facts to appear before him and 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 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 to submit to such examination by any employer or person subject to or presumed to be subject to the tax, or by any 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 an order or subpoena of the Commissioner authorized hereby, shall be deemed a violation of this chapter, punishable as provided in Section 890.99.

(d) Any information gained as the result of any return, investigation, hearing or verification required or authorized by this chapter shall be confidential, except for official purposes or in accordance with proper judicial order. No person shall divulge such information. In addition to the penalty provided in Section 890.99, any employee of the City who violates the provisions of this section relative to the disclosure of confidential information is guilty of an offense punishable by immediate dismissal.
(Ord. 837. Passed 9-4-69.)

(e) 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.
(Ord. 11-81. Passed 4-16-81.)

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751.10 Interest and penalties - (a) All taxes imposed, including estimated taxes required to be paid, and moneys withheld by employers, or required to be withheld by employers, under the provisions of this chapter and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid tax or withholdings, at the rate of two percent per month or fraction thereof.

(b) In addition to interest as provided in subsection (a) hereof, penalties based on the unpaid tax are hereby imposed as follows:

(1) For failure to pay taxes due, other than taxes withheld, three percent per month or fraction thereof;

(2) For failure to remit taxes withheld from employees, five percent per month or fraction thereof;

(3) Where the taxpayer has failed to file a declaration on which he has estimated and paid a tax equal to or greater than the tax paid for the previous year, or where he has filed a previous return and has failed to file a declaration on which he has estimated and paid tax equal to or greater than seventy percent of the actual tax for the year, or has failed to file a return and pay the total tax on or before the end of the month following the end of his taxable year, ten percent of the difference between seventy percent of the actual tax for the year and the amount paid through withholding or declaration; and

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(4) Except in the case of fraud, the penalty shall not exceed fifty percent of the unpaid tax. (Ord. 11-81. Passed 4-16-81.)

(c) No penalty shall be assessed on an additional tax assessment made by the Commissioner of Taxation when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Commissioner, 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 final determination of the Federal tax liability.

(d) Upon recommendation of the Commissioner, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Commissioner to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both. (Ord. 837. Passed 9-4-69.)

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751.11 Collection of unpaid taxes and refund of overpayments -
(a) 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, 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 limitations, the period within which an additional assessment may be made by the Commissioner of Taxation shall be three months 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

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751.12 Violations and penalties - (a) No person shall:
(1) Fail, neglect or refuse to make any return or declaration required by this chapter;
(2) Make any incomplete, false or fraudulent return;
(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;
(4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Commissioner of Taxation;
(5) Refuse to permit the Commissioner, 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 taxpayer;
(6) Fail to appear before the Commissioner 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 Commissioner;
(7) Refuse to disclose to the Commissioner any information with respect to the income or net profits of a taxpayer;

- (8) Fail to comply with the provisions of this chapter or any order or subpoena of the Commissioner authorized hereby;
 - (9) Give to an employer by an employee 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 the date thereof;
 - (10) Fail to use ordinary diligence in maintaining proper records of an employee's residence address, total wages paid and City tax withheld, or knowingly give the Commissioner 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 chapter.
- (Ord. 837. Passed 9-4-69.)

(b) All prosecutions under this section shall be commenced within the periods stipulated in Ohio R.C. 718.06. (Adopting Ordinance)

(c) The failure of any employer or taxpayer 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. (Ord. 837. Passed 9-4-69.)

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751.13 Board of Review - (a) There is hereby established a Board of Review, consisting of three members, residents of the City, to be appointed and approved by Council. The members of the Board shall initially be appointed for one, two and three-year terms respectively, and thereafter shall be appointed for three-year terms. 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 890.09 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal. (Ord. 917. Passed 10-5-72.)

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this chapter, must be approved by the Board before the same become effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection. The Board shall hear and pass on appeals from any ruling or decision of the Commissioner, and, at the request of the taxpayer or Commissioner, is hereby empowered to substitute alternate methods of allocation.

(c) Any person dissatisfied with any ruling or decision of the Commissioner, 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 Commissioner. The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof. (Ord. 837. Passed 9-4-69.)

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751.14 Allocation of Funds - The funds collected pursuant to this chapter shall be allocated for the purposes provided in Section 890.01 after a public hearing to be held by Council at least annually. (Ord. 17-88. Passed 12-20-88.)

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751.15 Relief and reciprocity provisions - It is the intent of this section that a taxpayer, subject to tax in more than one municipality on the same income, who has complied with the provisions of hereof shall not be required by this chapter to pay a total municipal income tax on such income greater than the tax imposed at the higher rate.

Accordingly, notwithstanding any other provisions of this chapter,

(c) Residents of the City.

(1) When a resident of the City is subject to and has paid, or has acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this chapter and such other municipality does not allow a credit to its nonresidents, such City resident may claim a credit of the amount of such tax paid to such other municipality, but not in excess of the tax assessed by this chapter.

A. When a resident of the City is subject to and has paid, or has acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this chapter, and same basis as provided in subsection (b)(1) hereof, a credit shall be allowed against the City income tax of fifty percent (50%) of the tax due under the chapter of such other municipality, whichever is the lesser;

B. If the tax due such other municipality has been paid to or withheld in such other municipality, a resident of the City may claim credit for and assign to the City any claim for refund to which he may be entitled from such other municipality. In the event an amount is not received by the City equal to such credit claimed by reason of the payments made to, or withheld in, such other municipality, then the taxpayer shall be liable to the City for an amount by which the

claimed credit exceeds the amount recovered on such assignment by the City, together with penalty and interest. If satisfactory evidence is offered, however, that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefore because of fault or neglect on the part of either municipality.

- C. Assignment of the any claim for refund to which a City resident may be entitled from another municipality shall be tentatively accepted as payment of that portion of City income tax represented by such assignment; provided, however, should an overpayment result from the credit allowed by reason of such assignment, no refund thereof shall be made until such assignment has been accepted for payment by such other municipality.

(b) Nonresidents of the City.

(1) When a nonresident of the City is subject to the tax imposed by this chapter and is also subject to tax on the same income in the municipality of his residence, a credit of fifty percent (50%) of the tax due under this chapter or fifty percent (50%) of the tax due under than ordinance of such other municipality, whichever is the lesser, shall be allowed against the tax due under this chapter, provided:

A. Such other municipality imposes on its residents a tax on the same income and reciprocal provision is made in the ordinance of such other municipality granting to nonresidents thereof a credit on the same basis as provided in subsection (b)(1) hereof against the tax levied thereby;

B. Such nonresident is subject to and has paid, or has acknowledged liability in the municipality of his residence for any tax due after such reciprocal credit is allowed;

C. The municipality of his residence furnishes evidence of payment of tax therein such other municipality.

(1) Ant amount due a nonresident as a result of having over paid the tax due the City, or arising from allowance of the credit

provided for herein, may, under regulations adopted by the Administrator, be assigned to and paid to such other municipality.

The credits provided for in subsections (a) and (b) hereof shall not be allowed unless the same are claimed in a timely return for form acceptable to, and filed with the Administrator. In the event a taxpayer fails, neglects or refuses to file such timely return or form he shall not be entitled to such credit and shall be liable for the full amount of tax assessed by the ordinance, together with such interest and penalties, both civil and criminal, as are prescribed in the chapter

Any claim for income taxes paid another municipality on the same income taxable hereunder, or claim for or assignment of any refund due to the credit provided for herein, shall be filed with the Administrator on or before December 31 of the year following that for which such credit is claimed. Provided, however, in the event such claim for reciprocity refund shall have been assigned to the municipality of residence. Such municipality of residence shall file a claim for refund with the Administrator on or before January 31 next following such December 31. Failure to file such claim for reciprocity credit or refund, or assignment thereof, within the times prescribed herein shall render such credit, claim for refund or assignment, null and void. (Ord. 1975-2. Passed 5-5-75.)

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751.16 Saving Clause - If any sentence, clause, section, or part of this chapter, or any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other part of this chapter. It is hereby declared to be the intention of the Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ord. 1975-2. Passed 5-5-75.).

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751.17 Collection of tax levied prior to April 1, 1981 - (Editor's Note: Section 751.17 was repealed by Ordinance 1988-28, passed March 21, 1988.).

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751.18 Required submission of tenant information by lessors -

- (a) Within thirty days after a tenant occupies rented or leased property of any kind with the city, the landlord or his agent shall file with the administrator a written report identifying each former occupant by name and address, and the date the tenancy

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began.

(b) Within thirty days after a tenant vacates rented or leased property of any kind within the city, the landlord or his agent shall file with the Administrator a written report identifying each former occupant by name and address, and the date of such vacation.

(c) Within thirty days following the effective date of this section, every landlord or his agent shall file with the Administrator a written report identifying each former occupant by name and address, and the date the tenancy began.

(d) As used in this section "occupant" shall not include those natural persons under the age of 18 years.

(e) Whoever violates this section shall be guilty of a minor misdemeanor and upon conviction shall be fined not less than \$10 nor more than \$100. (Ord. 1993-50. Passed 1-24-94.)

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751.19 Affidavit of bidder; city income tax number - The city shall not enter into a contract, regardless of the type or nature or amount of the contract that will result in the creation of income within the city, which is subject to the income tax imposed by this chapter, unless attached to the contract documents is an affidavit signed by the bidder or an authorized representative of the bidder declaring the Franklin City Income Tax Number of the contracting party. Should such an affidavit not be attached to a contract to which one should have been attached when it is executed by the City Manager, upon discovery of the omission no further draws upon such contract shall be permitted unless and until such an affidavit is completed and submitted in the City Manager. (Ord. 1975-8. Passed 6-16-75.)

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751.99 Penalty - (a) Whoever violates any of the provisions of this chapter for which no penalty is otherwise provided is guilty of a

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misdemeanor of the third degree, and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than sixty days, or both, for each offense.

(b) Whoever violates any of the provisions of Section 890.09(d) is guilty of a misdemeanor of the third degree, and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than sixty days, or both. Each disclosure shall constitute a separate offense.

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