

CHAPTER 181
Income Tax

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CROSS REFERENCES

- Submission of extra levies to vote - see Chtr. Art. XIII, Sec. 9
- Payroll deductions - see Ohio R.C. 9.42
- Municipal income taxes - see Ohio R.C. Ch. 718
- State income tax - see Ohio R.C. Ch 5747

181.01 PURPOSE OF LEVY OF INCOME TAX.

To provide funds for the purposes of general municipal functions of the Village of Glenwillow there shall be and is hereby levied a tax on all salaries, wages, commissions and other compensations, on lottery winnings, and on net profits, at the rate of two percent (2%) per annum, as hereinafter provided. (Ord. 1997-2-18. Passed 2-2-97.)

181.02 DEFINITIONS.

For the purposes of this chapter the terms, phrases, words and their derivatives shall have the meanings given in the next succeeding items of this section. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

- (a) "Administrator" means the individual designated to administer and enforce the provisions of the Village of Glenwillow Income Tax.

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

(c) "Board of Review" means the Board created by and constituted as provided in Section 181.13(a).

(d) "Business" means any enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by individual, partnership, association, corporation or any other entity, excluding however all non-profit corporations which are exempt from the payment of Federal Income Tax.

(e) "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.

(f) "Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer.

(g) "Employer" means an individual, partnership, association, corporation, government body, unit or agency, or any other entity, whether or not organized for profit who or that employs one or more persons on a salary, wage, commission, or other basis of compensation.

(h) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.

(i) "Gross receipts" means the total income from any source whatever.

(j) "Net profits" means a net gain from the operation of a business, profession, enterprise, or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal Income Tax purposes, without deduction of taxes imposed by this chapter, federal, state and other taxes on income; and in the case of an association, without deduction of salaries paid to partners and other owners.

(k) "Non-resident" means an individual domiciled outside the Village of Glenwillow.

(l) "Non-resident Unincorporated Business Entity" means an unincorporated business entity not having an office or place of business within the Village of Glenwillow.

(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 of Glenwillow.

(p) "Resident Unincorporated Business Entity" means an unincorporated business entity having an office or place of business within the Village of Glenwillow.

(q) "Taxable income" means wages, salaries and other compensations paid by an employer or employers before any deduction and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.

(r) "Taxable year" means the calendar year, or the fiscal year upon the basis of which the net profits are to be computed under this chapter, and the case of a return for a fractional part of a year, the period for which such return is required to be made.

(s) "Taxpayer" means a person, whether an individual, partnership, association, or any corporation or other entity, required hereunder to file a return or pay a tax.
(Ord. 1970-10-20. Passed 10-14-70.)

181.03 IMPOSITION OF INCOME TAX.

(a) An annual tax for the purposes specified in Section 181.01 hereof shall be imposed on and after January 1, 1997, at the rate of two percent (2%) per annum upon the following:

(1) On all salaries, wages, commissions and other compensation earned, and all lottery winnings received, on and after January 1, 1997, by residents of the Village. (Ord. 1997-2-18. Passed 2-2-97.)

(2) On all salaries, wages, commissions and other compensation earned on and after January 1, 1997, by non-residents of the Village for work done or services performed or rendered within the Village.

(3) A. On the portion attributable to the Village on the net profits earned on and after January 1, 1997, of all resident unincorporated business entities or professions or other activities, derived from sales made, work done,

service performed or rendered and business or other activities conducted in the Village.

B. On the portion of the distributive share of the net profits earned on and after January 1, 1997, of a resident partner or owner of a resident unincorporated business entity not attributable to the Village and not levied against such unincorporated business entity by the Village.

(4) A. On the portion attributable to the Village of the net profits earned on or after January 1, 1997, of all non-resident unincorporated business entities, professions or other activities derived from sales made, work done, service performed or rendered and business and 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 on or after January 1, 1997, 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) On the portion attributable to the Village of the net profits earned on and after January 1, 1997, of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village, whether or not such corporations have an office or place of business in the Village.

(b) Such tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of business, professions or other activities earned on and after January 1, 1997. (Ord. 1996-8-31. Passed 8-7-96.)

181.04 DETERMINATION OF ALLOCATION OF TAX.

(a) Method of Determination. In the taxation of income which is subject to this chapter, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Village shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Village, then only such portion shall be considered as having a taxable situs in the Village for the purposes of municipal income taxation. The portion of the entire net profits of a taxpayer to be allocated as having been derived from within the Village, in the absence of actual records thereof, shall be determined as follows:

Multiply the entire net profit by a business allocation percentage to be determined by a three-factor formula of property, payroll, and sales, each of which shall be given equal weight, as follows:

(1) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Village during the taxable period to the average net book value of all the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.

(2) Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Village to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.

(3) Gross receipts of the business or profession from sales made and services performed during the taxable period in the Village to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted so as to produce such result.

(Ord. 1997-2-18. Passed 2-2-97.)

(b) Sales Made in the Village. As used in subsection (a)(3) hereof, "sales made in the Village" mean:

(1) All sales of tangible personal property which is delivered within the Village of Glenwillow regardless of where title passes if shipped or delivered from a stock of goods within the Village.

(2) All sales of tangible personal property which is delivered within the Village regardless of where title passes even though transported from a point outside the Village if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Village and the sales result from such solicitation or promotion.

(3) All sales of tangible personal property which is shipped from a place within the Village to purchasers outside of the Village regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(c) Total Allocation. Add together the percentages determined in accordance with subsection (a)(1), (2) and (3) or such of the aforesaid

percentages as are applicable to the particular taxpayer and divide the total so obtained by the number of percentages used in deriving the total in order to obtain the business allocation percentage referred to in subsection (a). A factor is applicable even though it may be allocable entirely in or outside the Village. (Ord. 1970-10-20. Passed 10-14-70.)

(d) Rentals. Rental income received by a taxpayer shall be included in the computation of net profits from business activities under subsection (a), only if and to the extent that the rental, ownership, management or operations of the real estate from which such rentals are derived (whether so rented, managed or operated by a taxpayer individually or through agents or other representatives) constitutes a business activity of the taxpayer in whole or in part.

Where the gross monthly rental of any and all real properties, regardless of number and value, aggregate in excess of one hundred twenty-five dollars (\$125.00) per month, it shall be prima facie evidence that the rental, ownership, management or operation of such properties is a business activity of such taxpayer, and the net income of such rental property shall be subject to tax; provided that in the case of commercial property, the owner shall be considered engaged in a business activity when the rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds one hundred twenty-five dollars (\$125.00) per month; provided further that in the case of farm property, the owner shall be considered engaged in a business activity when he shares in crops or when the rental is based on a percentage of the gross or net receipts derived from the farm, whether or not the gross income exceeds such one hundred and twenty-five dollars (\$125.00) per month; and provided further that the person who operates a licensed rooming house shall be considered in business whether or not the gross income exceeds such one hundred and twenty-five dollars (\$125.00) per month. (Ord. 1997-2-18. Passed 2-2-97.)

(e) Operating Loss-Carry Forward.

(1) The portion of a net operating loss sustained in any taxable year subsequent to October 1, 1970, allocable to the Village may be applied against the portion of the profit of succeeding tax years allocable to the Village until exhausted but in no event for more than five taxable years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.

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

(3) The Administrator shall provide by Rules and Regulations the manner in which such net operating loss carry-forward shall be determined. (Ord. 1970-10-20. Passed 10-14-70.)

181.05 EXEMPTIONS.

(a) Sources of Income Not Taxed. The tax provided for herein shall not be levied on the following:

(1) Military pay or allowance of members of the Armed Forces of the United States or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.

(2) Poor relief, nonemployment, insurance benefits, old age pensions or similar payments including disability benefits received from local, State or Federal governments or charitable, religious or educational organizations.

(3) Proceeds of insurance paid by reason of the death of the insured; pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever sources derived.

(4) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such activities are conducted by bona fide charitable, religious or educational organizations and associations.

(5) Alimony received.

(6) Personal earnings of any natural person under eighteen years of age.

(7) Compensation for personal injuries or for damage to property by way of insurance or otherwise.

(8) Interest, dividends and other revenue from intangible property.

(9) Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations, items of income already taxed by the state of Ohio from which the Village is specifically prohibited from taxing, and income of a decedent's estate during the period of administration (except such income from the operation of a business).

(10) 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.

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

(12) The compensation specified in Ohio R. C. 718.01(F)(4) and (5).
(Ord. 1997-2-18. Passed 2-2-97.)

181.06 RETURNS.

(a) When Return Required To Be Made. 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 chapter, 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 regulation that the return of an employer or employers, showing the amount of tax deducted by the 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 this chapter, is such salary, wages, commissions, or other compensation.

(1) Form and content of return. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator, setting forth:

A. The aggregate amounts of salaries, wages, commissions, and other compensation earned and gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to such tax.

B. The amount of the tax imposed by this chapter on such earnings and profits, and

C. Such other pertinent statements, information returns, or other information as the Administrator may require.

(2) Extension of time for filing returns. 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 months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

(3) Consolidated returns.

A. Filing of consolidated returns may be permitted or required in accordance with Rules and Regulations prescribed by the Administrator.

B. 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 Village constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Village. If the Administrator finds that 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 with such division, branch, factory, office laboratory or activity or by some other method, he shall make such allocations as he deems appropriate to produce a fair and proper allocation of net profits to the Village.

(4) Amended returns.

A. 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, limitations, or both, contained in Section 181.09 and Section 181.10. Such amended return 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.

B. Within three months from the final determination of any federal tax liability affecting the taxpayer's Village tax liability, such taxpayer shall make and file an amended Village return showing income subject to the Village tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.
(Ord. 1970-10-20. Passed 10-14-70.)

181.07 PAYMENT OF TAX.

(a) Payment of Tax on Filing of Return.

(1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Administrator the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of subsection (b), or where any portion of the tax shall have been paid by the taxpayer pursuant to the provisions of subsection (b) hereof, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 181.10(a)

or (b), shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.

(2) A taxpayer who has overpaid the amount of tax to which the Village of Glenwillow is entitled under the provisions of the Ordinance may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

(b) Collection at Source.

(1) In accordance with the rules and regulations prescribed by the Administrator, each employer within or doing business within the Village shall deduct at the time of payment of such salary, wage, commission or other compensation, the tax of two percent (2%) per annum of the gross salaries, wages, commissions or other compensation due by the employer or the employee and shall, on or before the last day of the month following the close of each calendar quarter, make a return and pay to the Administrator the amount of taxes so deducted during the previous months subject to the provisions of subsections (3), (4) and (5) hereof. Such returns shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the Rules and Regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have in fact been withheld.

(2) The officer or employee having control or supervision of or charged with the responsibility of filing any return or declaration required by this chapter and making payment, or any officer of a corporation who is responsible for execution of the corporation'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 the chapter. The dissolution, termination or bankruptcy of a corporation does not discharge a responsible officer's or employees liability for a failure of the corporation to file returns or declarations or pay tax or employer withholding due.

(3) Such 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 and any such tax collected by such employer from his employees, shall, until the same is paid to the Village, be deemed a trust fund in the hands of such employer.

(4) Such employer who deducts the tax in an amount of two hundred and fifty dollars (\$250.00) or more in the first or second month of a calendar quarter shall on or before the twentieth day of the following month, pay to the Administrator the amount of taxes so deducted.

(5) Such employer who makes such payments on a monthly basis for the first two months of a calendar quarter shall pay such tax deducted for the third month of a calendar quarter at the regular time for filing the employer's quarterly return on income tax withheld.

(6) No person shall be required to withhold the tax on wages or other compensation paid domestic servants employed by him exclusively in or about such person's residence, even though such residence is in the Village, but such employee shall be subject to all of the requirements of this chapter.

(c) Declaration of Income Not Collected at Source. Every person who anticipates any taxable income which is not subject to subsection (b) hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.03(a) hereof 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 subsection (b) hereof, such person need not file a declaration. If the estimated tax for the current year does not exceed fifty dollars (\$50.00), no declaration or payment of estimated tax is required.

(d) Filing of Declaration.

(1) The declaration required by subsection (c) hereof shall be filed on or before April 30 of each year during the effective period set forth in Section 181.03(b) or within four months of the date the taxpayer becomes subject to tax for the first time.

(2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.

(e) Form of Declaration.

(1) The declaration required by subsection (c) hereof, shall be filed upon a form furnished by, or obtainable from, the Administrator, provided, however, credit shall be taken for Village tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.09(a) or (b) hereof, credit may be taken for tax to be paid or to be withheld and remitted to another taxing municipality.

(2) The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.

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

(g) Annual Return. On or before the last day of the fourth month of the year following that for which such declaration of 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 subsection (c) hereof. (Ord. 2003-11-82. Passed 11-5-03.)

181.08 INTEREST AND PENALTIES.

(a) Interest on Unpaid Tax. All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of six percent (6%) per annum or fraction thereof. (Ord. 1971-12-29. Passed 12-15-71.)

(b) Penalties on Unpaid Tax. 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; ten percent (10%) per annum or fraction thereof.

(2) For failure to pay taxes withheld from employees; ten percent (10%) per month or fraction thereof.

(3) For failure to file any return required under this chapter, ten percent (10%) of taxes due, but in any event, a minimum penalty of twenty-five dollars (\$25.00). (Ord. 1997-2-18. Passed 2-2-97.)

(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; and provided further, that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three months after a final determination of the federal tax liability.

(d) Abatement of Interest and Penalty. Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both for good cause shown.

(e) Violations. Any person who shall:

(1) Fail, neglect or refuse to make any return or declaration required by this chapter; or

(2) Make any incomplete, false or fraudulent return; or

(3) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or

(4) Refuse to permit the Administrator or any duly authorized agent or employee to examine the books, records, papers and federal income tax returns relating to the income or net profits of a taxpayer; or

(5) 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

(6) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or

(7) Fail to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby; or

(8) 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

(9) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and Village tax withheld, or to knowingly give the Administrator false information; or

(10) 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; shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both, for each offense.

(Ord. 1970-12-20. Passed 10-14-70.)

(f) Limitation of Prosecution. All prosecutions under this chapter must be commenced within the time prescribed in Ohio Revised Code Section 718.06. (Ord. 1997-2-18. Passed 2-2-97.)

(g) Failure to Procure Forms No Excuse. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such forms, or from paying the tax. (Ord. 1970-12-20. Passed 10-14-70.)

181.09 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) Unpaid Taxes Recoverable as Other Debts. All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Civil actions to recover Village income taxes and penalties and interest on Village income taxes shall be brought within the time prescribed in Ohio R.C. 718.06.

(b) Refunds of Taxes Erroneously Paid. Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time prescribed in Ohio R.C. 718.06. (Ord. 1997-2-18. Passed 2-2-97.)

(c) Amounts of Less Than One Dollar. Amounts of less than one dollars (\$1.00) shall not be collected or refunded. (Ord. 1970-12-20. Passed 10-14-70.)

181.10 TAXPAYER RELIEF AND RECIPROCITY PROVISIONS.

(a) Glenwillow Resident Subject to Income Tax in Other Municipalities.

(1) If it be made to appear that a Glenwillow resident has paid a municipal income tax on the the same income to another municipality, such Glenwillow resident may claim a credit of the amount of income tax paid to such other municipality, but not in excess of the tax assessed by this chapter.

(2) In the event a Glenwillow resident is entitled to credit for taxes paid to another municipality, such Glenwillow resident is required to file a return or form in such manner as the Administrator designated by the Village may prescribe.

(3) Assignment of any claim for refund in which a Glenwillow resident may be entitled from another municipality shall be tentatively accepted as payment of that portion of Glenwillow income tax represented by such assignment. Provided, however, if satisfactory evidence is offered that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefor because of fault or neglect on the part of either municipality.

(4) In the event such Glenwillow resident fails, neglects or refuses to file such return or form as is prescribed by the Administrator, he shall not be entitled to such credit and shall be considered in violation of this chapter for failure to file a return and make payment of taxes hereunder.
(Ord. 1971-12-29. Passed 12-15-71.)

(b) Claim for Credit. Any claim for credit 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, must be filed with the Administrator on or before December 31st of the year following that for which such credit is claimed, provided, that, in the case 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 Administrator of the Village of Glenwillow on or before January 31st following. Failure to file such claim for reciprocity credit or refund, or assignment thereof, within the time prescribed herein shall render such credit, claim for refund, or assignment null and void.
(Ord. 1970-12-20. Passed 10-14-70.)

(c) For purposes of this section, all references to municipalities other than the Village of Glenwillow shall be deemed to include joint economic development zones created pursuant to Ohio R.C. 715.691 and joint economic development districts created pursuant to Ohio R.C. 715.72.
(Ord. 1997-2-18. Passed 2-2-97.)

181.11 DISBURSEMENT OF RECEIPTS OF TAX COLLECTION.

The funds collected under the provisions of this chapter shall be disbursed in the following manner:

(a) First, such part thereof as shall be necessary to defray all expenses of collecting the tax and of administering and enforcing the provisions of this chapter shall be paid.

(b) Second, the balance remaining after payment of the expenses referred to above shall be paid to the following Village funds in the stated percentages.

Fund Name	Percentage
Debt Service Fund	12%
Street Construction Maintenance and Repair Fund	5%
Capital Improvement Fund	1%
Storm Sewer Improvement Fund	2%
Sanitary Sewer Improvement Fund	2%

Town Center Improvement Fund	1%
Recreation Fund	1%
<u>General Fund</u>	<u>76%</u>
Total percentages	100%

(Ord. 2004-9-85. Passed 9-15-04.)

181.12 DUTIES AND AUTHORITY OF THE ADMINISTRATOR.

(a) Duty to Receive Tax Imposed. It shall be the duty of the Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all moneys so received.

(b) Duty to Enforce Collection. It shall be the duty of the Administrator to enforce payment of all taxes owing to 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 make any return, or both, including taxes withheld, and to show the dates and amounts of payments thereof.

(c) Authority to Make and Enforce Regulations. The Administrator is hereby charged with the enforcement of the provisions of this chapter and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations pertaining to the collection of

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

(d) Authority to Arrange Installment Payments. The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this chapter.

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 181.09(a) and 181.08(e) shall apply.

(e) Authority to Determine Amount of Tax Due. In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to be due the Village from the taxpayer and shall send to such taxpayer a written instrument showing the amount of tax so determined together with interest and penalties thereon, if any.

(f) Authority to Make Investigations. 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 chapter, for the purposes of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this Chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

(g) Authority to Compel Production of Records. The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of 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.

(h) Refusal to Produce Records. The refusal to produce books, papers, records and federal income tax returns, or the refusal to submit to such examination by any employer or persons subject 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 Administrator authorized hereby shall be deemed a violation of this section, punishable as provided in Section 181.08(e) hereof.

(i) Confidential Nature of Information Obtained. Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter, shall be confidential except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this section, shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than one thousand dollars (\$1,000) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of the Village who violates the provisions of this section relative to the disclosures of confidential information shall be guilty of an offense punishable by immediate dismissal.

(j) Taxpayer Required to Retain Records. Every taxpayer shall retain all records necessary to compute his tax liability for a period of five years from the date his return is filed, or the withholding taxes are paid.

(k) Authority to Contract for Central Collection Facilities. The Administrator may and he is authorized hereby to enter into an agreement, subject to agreement of Council, on behalf of the Village, with any other municipal corporation to permit such other municipal corporation to act as agent for the Village for the purpose of administering the income tax laws of the Village and of providing a central collection facility for the collection of the income tax on behalf of the Village.

(l) Administrator's Authority to Contract for Service. In the event the Administrator on behalf of the Village enters into an agreement with any other municipal corporation to act as agent of the Village for the purpose of administering the income tax laws of the Village and of providing a central facility for the collection of the income tax as provided in subsection (k) hereof, then all or a part of the duties and authority of the Administrator may be assigned by such agreement to such other municipal corporation.
(Ord. 1970-12-20. Passed 10-14-70.)

181.13 BOARD OF REVIEW.

(a) Board of Review Established. A Board of Review, consisting of the Finance Director or a person or employee in the Finance Department designated

by him, the Director of Law, or an Assistant Director of Law designated by him, and a member of Council to be elected by that body, is hereby created. The Board shall select, each year for a one-year term, one of its members to serve as Chairman and one to serve as Secretary. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall kept a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 181.12(i) hereof with references 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.

(b) Duty to Approve Regulations and to Hear Appeals. All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this chapter, must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

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

(Ord. 1970-12-20. Passed 10-14-70.)

181.14 OTHER PROVISIONS.

(a) Declaration of Legislative Intent. If any sentence, clause, section or part of this chapter, or any tax against 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 parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

(b) Collection of Tax After Termination of Chapter.

(1) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder

and actions and proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of the taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of the taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 181.09(a), (b) and (c) and Section 181.08(e), (f) and (g) hereof.

(2) Annual returns due for all or any part of the last effective year of this Ordinance shall be due on the date provided in Section 181.09(a) and Section 181.07(b) as though the same were continuing.
(Ord. 1970-12-20. Passed 10-14-70.)