

**CHAPTER 800  
INCOME TAXATION**

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**800.01 SHORT TITLE.**

This Ordinance shall be known and may be cited as the "Income Tax Ordinance of the Village of Manchester, Ohio".

**800.02 DEFINITIONS.**

For the purposes of this Ordinance, the following terms, phrases, words, and their derivations shall have the meaning given herein. When not inconsistent with the context, words used in the present tense include the future, words in the plural number, include the singular number and words in the singular number, include the plural number. The word "shall" is always mandatory and not merely directory.

01. ASSOCIATION is a partnership, limited partnership, or any other form of unincorporated enterprise owned by two or more people.
02. BOARD OF REVIEW is the Income Tax Board of Review of the Village of Manchester, Ohio.
03. BUSINESS is an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit whether by an individual, co-partnership, association or other entity.
04. CORPORATION is a joint stock association organized under the laws of the United States, the State of Ohio or any other states, territory or foreign country or dependency.
05. VILLAGE is the Village of Manchester, Ohio.
06. VILLAGE COUNCIL or COUNCIL is the Village Council of the Village of Manchester, Ohio.
07. VILLAGE TAX COLLECTOR or COLLECTOR is the Tax Collector of the Village of Manchester, Ohio.
08. EMPLOYER is an individual, co-partnership, association, corporation (including non-profit corporations), governmental body or unit or agency or any other entity, who or that employs one or more persons on a salary, wage, commission or other basis, whether or not such employer is engaged in business as hereinbefore stated.
09. NET PROFITS is the net gain from the operation of a business, profession or enterprise after provision for all costs and expenses incurred in the conduct thereof, on either a cash or accrual basis in accordance with recognized accounting procedures, and without deduction of taxes based

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on income.

10. NON-RESIDENT is an individual, co-partnership, association or other entity domiciled outside the Village of Manchester, Ohio.
11. PERSON is every natural person, co-partnership, fiduciary, association or corporation. Whenever used in any terms prescribing or imposing a penalty, the term "person" as applied to corporation, means the officers thereof.
12. RESIDENT is an individual, co-partnership, association or other entity domiciled in the Village of Manchester, Ohio.
13. TAXPAYER is a person, whether an individual, co-partnership, association, corporation or any other entity required hereunder to file a return or to pay a tax.

**800.03 IMPOSITION OF TAX**

- A. INCOME AFFECTED. A tax for general revenue purposes of one-half percent is hereby imposed on income, earned on and after January 1, 1997, of the following nature:
  1. On all salaries, wages, commissions and other compensation earned by residents of the Village.
  2. On all salaries, wages, commissions and other compensation earned by non-residents of the Village for work done or services rendered in the Village.
  3. On net profits of all business, professions, or other activities conducted by residents of the Village.
  4. On net profits of all business, professions, or other activities conducted in the Village by non-residents.
  5. On net profits of all corporations having an office or place of business in the Village, said tax being levied on such part of the net profits as is earned by such corporation as a result of work done or services rendered and business and other activities conducted in the Village.
- B. ALLOCATION OF NET PROFITS. If the books and records of a Taxpayer conducting a business or profession both within and without the boundaries of the Village of Manchester, Ohio 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 of Manchester, Ohio. Then only such portion shall be considered as having a taxable situs in the Village of Manchester, Ohio, for purposes of municipal income taxation. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the Village of Manchester, Ohio shall be considered as having a taxable situs in the Village of Manchester, Ohio, for purposes of Village Income Tax in the same proportion as the average ratio of:
  1. PROPERTY. 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 of Manchester, Ohio, during the taxable period to the average net book value of all of 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

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- by eight;
2. PAYROLL. Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Village of Manchester, Ohio, 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. SALES. Gross receipts of the business or profession from sales made and services performed during the taxable period in the Village of Manchester, Ohio, to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

As used in this Section "sales made in the Village of Manchester, Ohio" mean::

- a. All sales of tangible personal property which is delivered within the Village of Manchester, Ohio regardless of where title passes if shipped or delivered from a stock of goods within the Village of Manchester, Ohio;
  - b. All sales of tangible personal property delivered to purchasers in the Village even though transported from a point outside the Village if both of the following conditions are present:
    - a-1. If the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales in the Village, and;
    - a-2. The sale is directly or indirectly the result of the taxpayer's activities in the Village in soliciting or promoting sales.
  - c. All sales of tangible personal property which is shipped from a place within the Village of Manchester, Ohio, to purchasers outside of the Village of Manchester, Ohio, 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.
- D. AUTHORITY OF BOARD OF ADJUST. In the event a just and equitable result cannot be obtained under the formula and separate accounting method provided for in this section, the Board of Review, upon application of the taxpayer or the collector, shall have the authority to substitute other factors or methods calculated to effect a fair and proper allocation.

**800.04 APPLICATION OF REGULATIONS**

01. EXCLUSIONS. The provision of this Ordinance shall not be construed as levying a tax on:
  - a. Funds received from local, state, or federal governments because of service in the Armed Forces of the United States by the person rendering such service or as a result of another person rendering such service.
  - b. Proceeds of insurance paid by reason of the death of the insured, pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
  - c. Poor relief, unemployment insurance benefits, old age benefits pensions, or similar payments including disability benefits received from local, state or federal governments or charitable, religious or

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educational organizations.

- d. Dues, contributions and similar payments received by charitable religious or educational organizations.
- e. Net Profits from health and welfare agencies which are conducted by bona fide charitable, religious or educational organizations.
- f. Earnings from personal services of any person under eighteen (18) years of age.
- h. Gains from involuntary conversions, cancellation of indebtedness, interest on federal obligations and income of a decedent's estate during the period of administration (except such income from the operation of a business).

- 2. NET OPERATING LOSS CARRYFORWARD. The portion of a net operating loss sustained in any taxable year subsequent to December 6, 1972 allocable to the Village may be applied against the portion of the profits of succeeding year(s) allocable to the Village, until exhausted but in no event for more than five taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

The portion of a net operating losses sustained shall be allocated to the Village in the same manner as provided herein for allocating net profits to the Village. Losses from the operation of a business or profession are not deductible from compensation received as an employee.

The Tax Collector shall provide by rules and regulations the manner in which such net operating loss carry forward shall be determined.

- 3. JURISDICTION APPLICATION. This Ordinance shall not apply to any person or corporation as to whom or which it is beyond the power of the Village to impose the tax herein provided for.
- 4. INCOME TAX PAID TO ANOTHER MUNICIPALITY. Every individual taxpayer who resides in the Village but who received profits, salary, wages, commissions or other compensation for work done or services rendered outside of the Village, if it be made to appear that he has paid a municipality income tax on such net profits, salary, wages, commission or compensation in another municipality, shall be allowed a credit of the amount so paid by him on his behalf in such other city, the credit to be applied only to the extent of the tax imposed by this article by reason of such net profits, salary, wages, commissions or compensation earned in such other municipality or municipalities where such tax is paid.

**800.05 RETURNS PROCEDURES**

- A. Every person whose earnings (including salaries, wages commissions and other compensation) or profits are subject to the tax imposed by this article, shall whether or not a tax be due thereon, file a return on or before the 30th day of April of each year with the Collector on a form furnished by him/her.
  - 1. EXCEPTION FOR CERTAIN EMPLOYEES. In any case in which the returns of an employer or employers showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of any employee disclose all tax liabilities of such employee under this Ordinance, said return shall be accepted as the return of such employee required by this Section.
  - 2. INFORMATION REQUIRED. The return required herein shall set forth:

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- a. The aggregate amount of salaries, wages, commissions, and compensation, and/or gross income from business less allowable expenses incurred in the acquisition of such gross income earned by the taxpayer during the preceding year and subject to said tax;
- b. the amount of the tax imposed by this Ordinance on such earnings;
- c. such other pertinent information as the Collector shall require.
3. DIFFERENT FISCAL PERIOD. When the fiscal year accounting period to the business, profession or other activity or corporation differs from the calendar year, the return required hereunder shall be filed within one month from the end of such fiscal year or other accounting period.
4. EXTENSION OF FILING DATE. Upon written request of the taxpayer, the Collector shall have the authority to extend the time for filing of the annual return for a period of not to exceed thirty (30) days or to thirty (30) days beyond an extension requested or granted by the Bureau of Internal Revenue for the filing of the federal income tax return, provided a tentative return (accompanied by payment for the amount of tax shown to be due thereon) shall be filed by the date which 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 of extension.

**800.06**

- A. PAYMENT OF THE TAX WITH RETURN. The taxpayer shall, at the time of filing the return required hereunder, pay the amount of taxes as due thereon.
  1. CREDIT DEDUCTION. Credits for amounts so paid shall be deducted from the amount of taxes shown on such return and only the balance, if any, shall be due and payable at the time of filing said return where:
    - a. COLLECTION AT SOURCE. Any portion of the tax so due shall have been deducted at the sources pursuant to the provisions of subsection B hereof;
    - b. PAYMENTS OF ESTIMATED TAX. Any portion of said tax shall have been paid by such taxpayer pursuant to the provisions of subsection C hereof.
  2. PAYMENT/REFUND. Should it appear at the time of filing the return required herein that taxpayer has overpaid the amount of tax to which the Village is entitled, under the provision of this Ordinance. Such overpayment shall be applied against any subsequent liability hereunder or, at the election of the taxpayer and so indicated on the return, such overpayments (or part thereof) shall be refunded. Provided, however, that no additional taxes or refunds less than \$10.01 shall be collected or refunded.
    - a. TIME LIMITATION ON REFUND. Except, as is otherwise provided in Section 800.06(A)(3) below, tax erroneously paid shall not be refunded unless a claim is made within three years from the date of payment thereof.
  3. FEDERAL ACTION NECESSITATES AMENDED RETURN. Within thirty (30) days from the final determination of any federal tax liability affecting taxpayer's Village tax liability, such taxpayer shall make and file an amended Village return showing income based upon such final determination of federal tax liability, and pay any tax shown due

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thereon or make a claim for refund of any overpayments.

- B. COLLECTION OF SOURCE. Each employer within the Village who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct at the time of payment thereof the tax of one-half percent of salaries, wages, commissions or other compensation, due by the said employer to each employee, and subject to the provisions of this Ordinance.
  1. EMPLOYER AS TRUSTEE. Each employer in collecting said tax shall be deemed to hold the withheld income until tax payment is made to the Village as Trustee for the Village.
  2. ACCOUNT TO COLLECTOR. On or before the last day of the month following the close of each calendar quarter, said employer shall make a return to the Collector and pay to such officer the amount so collected. Provided, that where the amount of such deductions exceed \$1,000.00 in any calendar month, such employer shall, not later than the last day of the following month, pay the amount so collected to the Collector.
  3. EFFECT OF FAILURE TO WITHHOLD. The failure or omission of any such employer to withhold such tax shall not relieve the employer from the payment of such tax.
- C. DECLARATION OF ESTIMATED TAX. Every taxpayer who anticipated any income which is not subject to the provisions of Section 800.06(B) hereof, or who engages in any business, in any business activity, shall file with the Collector a declaration setting forth such estimated income or the estimated profits or loss from such business activity, together with the estimated tax due thereon, if any. Such declaration shall:
  1. DECLARATION DATE. Be filed on or before April 30 of each year by all such taxpayers;
  2. FORM OF DECLARATION. Be filed upon a form furnished by the Collector;
    - a. SOURCE OF ESTIMATED FIGURES. State the figures used in making such declarations are those used in making the declaration of the estimate for the federal income tax. Provided, that such figures may be adjusted according to the provisions of this Ordinance so that the declaration required by this Section shall set forth only such income as is taxable under the provisions of this Ordinance.
  3. PAYMENT OF ESTIMATED TAX. Shall be accompanied by at least one fourth of the estimated tax and at least a similar amount for such year shall be paid on a quarterly basis on or before April 30, July 31, October 31, and January 31 of the following year.
    - a. AMENDMENT. Provided that such estimate may be amended at the time of the making of any quarterly payment.
  4. ANNUAL RETURN. On or before April 30 of the year following that for which such declaration was filed, and annual return shall be filed.
    - a. BALANCE DUE VILLAGE. Any balance which may be due the Village at the time of filing the final return required herein shall be paid therewith.
    - b. CONSOLIDATED RETURNS. Filing of consolidated returns may be permitted or required in accordance with the rules and regulations prescribed by the Tax Collector.

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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 Tax Collector shall require such additional information as the Tax Collector may deem necessary to ascertain whether net profits are properly allocated to the Village. If the Tax Collector finds net profits are not properly allocated to the Village by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or by some other method, the Tax Collector shall make such allocation as the Tax Collector deems appropriate to produce a fair and proper allocation of net profits to the Village.

5. DIFFERENT FISCAL PERIODS. Those taxpayers having a fiscal year or period differing from the calendar year shall file a declaration within three (3) months after the start of each fiscal year or period, accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax shown due thereon, and shall make at least quarterly payments within six, nine and twelve months after the start of such fiscal year or period.

**800.07 TAX COLLECTOR**

- A. ADMINISTRATOR OF ORDINANCE. The Village Tax Collector shall administer and enforce the provisions of this Ordinance and shall:
  1. COLLECTION RESPONSIBILITY. It shall be the duty of the Tax Collector 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.
  2. RESPONSIBILITY FOR MAINTENANCE OF RECORDS. It shall be the duty of the Tax Collector to enforce payment of all taxes owed the Village, to keep accurate records for a minimum of five years showing the amount due from each Taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payment thereof.
  3. ENFORCEMENT AUTHORITY. The Tax Collector is hereby charged with the enforcement of the provisions of this Chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of provisions of this Chapter, including provisions for the reexamination and correction of returns.
  4. AUTHORIZATION FOR PAYMENT OF UNPAID TAXES. The Tax Collector 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 Tax Collector that, due to certain hardship conditions, the Taxpayer is unable to pay the full amount of tax due. Such authorization shall not be granted until proper returns are filed by the Taxpayer for all amounts owed by the Taxpayer under this Chapter. Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to

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become payable on demand and the provisions of Sections 800.08(D), 800.06(A)2. and 800.99 shall apply.

5. DETERMINATION OF TAXES. 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 the tax due, the Tax Collector may determine the amount of tax to be due the Village from the Taxpayer and shall send to such Taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.
6. COMPROMISE AUTHORITY. The Tax Collector shall have the power to compromise any interest or penalty, or both, imposed by Section 800.99.
- B. CONFIDENTIAL NATURE OF INFORMATION. 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 Chapter, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the same are set forth in Section 698.01 of the Codified Ordinances. In addition to the above penalty, any employee of the Village who violates the provisions of this Section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

**800.08 ENFORCEMENT**

- A. DUTY OF TAXPAYER TO AID EXAMINATION. Every employer, taxpayer, or supposed taxpayer is hereby directed and required to furnish to the Collector, or his duly authorized agent, the means, facilities and opportunity of making such examinations and investigations as are hereby authorized and shall present himself for examination under oath when so ordered by the Collector.
  1. REFUSAL OF EXAMINATION. The refusal of any examination required herein by any employer or person subject or presumed to be subject to a tax hereunder shall be deemed a violation of this Ordinance.
- B. INTEREST AND PENALTIES.
  1. INTEREST. All taxes imposed and money withheld by employers under this Ordinance 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 one and one-half percent per month.
  2. PENALTIES. Persons subject to interest payments as provided in Section 800.08(B)(1) above shall also be liable to a penalty of one percent of the amount of any unpaid tax for each month or fraction of a month for the first six months of nonpayment, provided:
    - a. ADJUSTMENT OF A RETURN. No penalty shall be charged as provided on an additional tax assessment made by the Collector when a return has been filed in good faith and the tax paid thereon within the time prescribed herein;
    - b. ADJUSTMENT RESULTING FROM FEDERAL AUDIT. Neither penalty nor interest shall be charged on any additional tax assessment, resulting from a federal audit, providing an amended return is filed and the additional tax is paid within ninety days

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after final determination of the federal tax liability;

- c. FAILURE OF EMPLOYER TO COMPLY. No employee shall be liable for any penalty because of the failure of his employer to report or pay tax withheld from the employees.

**C. ASSESSMENTS**

1. ISSUANCE OF PROPOSED ASSESSMENT. If the Collector determines that any taxpayer, or any employer subject to the provision of Section 800.06(B) of this Ordinance has failed to pay the full amount of the tax due or tax funds withheld, he shall issue a proposed assessment showing the amount of the tax or funds due and unpaid, together with the interest and penalties that may have accrued thereon.
  - a. SERVICE ON TAXPAYER OR WITHHOLDER. Such proposed assessment shall be served upon the taxpayer in person or by mailing to the last known address of the taxpayer or employer. Proof of mailing said proposed assessment shall be presumptive proof of a receipt thereof by the addressee.
2. ANSWER NECESSARY TO HEARING. A taxpayer or employer shall have thirty (30) days after receipt of a proposed assessment within which to file a written protest with the Collector. The Collector shall then give the protestant an opportunity to be heard.
3. ISSUANCE OF FINAL ASSESSMENT. After hearing, the Collector shall issue a final assessment and any adjustments he may have made as a result of the protest. Said final assessment shall be served in the same manner as a proposed assessment.
  - a. NO PROTEST FILED. In the event a protest is not filed in respect of a proposed assessment it shall become final thirty (30) days after receipt thereof by a taxpayer or employer and a notice thereof shall be served in the same manner as a proposed assessment.
4. APPEAL TO BOARD OF REVIEW. A taxpayer or employer shall have thirty (30) days after receipt of final assessment to file written notice of appeal with the Board of Review.
  - a. DELIVER UP TRANSCRIPT. The Board of Review, upon receipt of notice of appeal, shall notify the Collector who shall forward within thirty (30) days to the Board a certified transcript of all actions taken by him with respect to the final assessment appealed from. Such transcript shall be open to inspection by the appellant and his counsel.
  - a-1. RIGHT TO HEARING. Any taxpayer or employer against whom a final assessment has been issued and who has filed a notice of appeal pursuant to this section, shall be granted a hearing by the Board of Review. At such hearing the appellant and the Collector shall be given opportunity to present evidence relating to the matter appealed from. After the conclusion of such hearing the Board shall affirm, reverse or modify the final assessment appealed from and shall furnish a copy of its decision in respect thereof to the appellant and to the Collector.

**D. COLLECTION OF UNPAID TAXES**

1. RECOVERABLE AS DEBTS. All taxes imposed by this Ordinance together with any interest and penalties thereon, shall be recoverable by the Village as other debts are recoverable.

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- a. TIME LIMITATION ON ASSESSMENT. Except in cases of fraud, failure to comply with Section 800.06(A)(3) or omission of substantial portion of income subject to this tax, and additional assessment shall not be made after three (3) years from the time of payment of any tax was due hereunder.

a-1. 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 Collector shall be four (4) years from the final determination of the federal tax liability and the filing of the amended return required by Section 800.06(A)(3) hereof.

**800.09 BOARD OF REVIEW**

01. CREATED. An income tax board of review is hereby created. The Board shall consist of, two citizens of the Village not otherwise employed by the Village and hold no other Village office; and one Councilman to be appointed by the Council for a term of three years. Upon adoption of this ordinance one citizen shall be appointed for a term of one year and another citizen shall be appointed for a term of two years. Thereafter, each member of the Board of Review shall be appointed for a term of three years.
02. OPERATION. The Board shall select its own chairman, adopt its own procedural rules and shall keep a record of its proceeding and transactions.
03. QUORUM. A majority of the members of the Board of Review shall constitute a quorum, but no member of the Board shall take any official action on any matter in which he has any financial interest other than the common public interest.
04. DUTIES. The Board shall hear, review and decide all appeals properly brought before it under the provisions of this Ordinance.
05. HEARING CONFIDENTIAL. The Board shall have the authority to conduct all hearing in private, and the provisions of Section 800.07(B) of this Ordinance with reference to this confidential character of information required to be disclosed by this Ordinance shall apply to such matters as may be heard before the Board of Appeals.

**800.10 ALLOCATION OF FUNDS.**

The funds collected under the provisions of this Ordinance shall be deposited in the Income Tax Revenue Fund and said fund shall be disbursed for the following purposes and in the following order, to-wit:

- A. Such part thereof as shall be necessary to defray all costs of collection of the taxes levied by this Ordinance and the costs of establishing the the Department of Taxation and enforcing the provisions hereof.
- B. The remaining balance to the General Fund of the Village.

**800.12 SAVING CLAUSE.**

If any sentence, clause, section or part of this Ordinance or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal, or invalid, such unconstitutionality or illegality shall affect only such clause, sentence, section or part of this Ordinance and

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shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Ordinance. It is hereby declared to be the intention of the Council of the Village of Manchester that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not be included therein.

**800.13 VACATION OF PREVIOUS ORDINANCE.**

All existing Village Income Tax Ordinances of the Village of Manchester, Ohio are hereby amended as specified herein and reenacted as written herein.

**800.99 VIOLATION AND PENALTIES**

01. Any person who shall:

- A. Fail, neglect or refuse to make any return or declaration required by this Ordinance, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the same are set forth in Section 698.02 of the Codified Ordinances or;
- B. Make any false or fraudulent return, or knowingly make an incomplete return, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the same are set forth in Section 698.02 of the Codified Ordinances or;
- C. Fail, neglect or refuse to pay the tax, penalties or interest imposed by this Ordinance, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the same are set forth in Section 698.02 of the Codified Ordinances or;
- D. Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Village of Manchester Collector, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the same are set forth in Section 698.02 of the Codified Ordinances or;
- E. Refuse to permit the Collector or his duly authorized deputy to examine the books, records, papers and federal income tax returns relating to the income and net profits of a taxpayer, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the same are set forth in Section 698.02 of the Codified Ordinances or;
- F. Fail to appear before the Collector and to produce the books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Collector, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the same are set forth in Section 698.02 of the Codified Ordinances or;
- G. Refuse to disclose to the Collector any information with respect to the income or net profits of a taxpayer, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the

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same are set forth in Section 698.02 of the Codified Ordinances or;

- H. Fail to comply with the provisions of this Ordinance or any order or subpoena of the Collector authorized hereby, shall upon conviction thereof, be deemed guilty of a misdemeanor of the first degree and may be assessed such penalties, including fines and/or imprisonment, as the same are set forth in Section 698.02 of the Codified Ordinances or;
- I. Attempt to do anything whatever to evade the payment of the whole or any part of the tax, penalties or interest imposed by this Ordinance shall be guilty of a misdemeanor and shall be fined not more than five hundred (\$500.00) dollars, or imprisoned not more than six (6) months, or both, for each offense.

ORDINANCE 2006-11, passed 10-2-06, amended the  
tax rate to 1% (one percent)