

CODIFIED ORDINANCES OF NORTH OLMSTED

PART FIFTEEN - TAXATION CODE

TITLE ONE - Municipal Income Tax

- Chap. 1501.01 Purpose.
- Chap. 1501.03 Definitions.
- Chap. 1501.05 Imposition of Income Tax.
- Chap. 1501.07 Determination of Allocation of Tax.
- Chap. 1501.09 Exemptions.
- Chap. 1501.11 Returns.
- Chap. 1501.13 Payment of Tax.
- Chap. 1501.15 Interest and Penalties.
- Chap. 1501.17 Collection of Unpaid Taxes and Refunds  
of Overpayments.
- Chap. 1501.19 Taxpayer Relief.
- Chap. 1501.21 Disbursements of Receipts of Tax  
Collection.
- Chap. 1501.23 Duties and Authority of the Administrator.
- Chap. 1501.25 Board of Review.
- Chap. 1501.27 Other Provisions.

TITLE THREE - Additional Taxes

- Chap. 1505 Motor Vehicle License Tax.
- Chap. 1507 Admissions Tax.

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- Chap. 1501.25 Board of Review.
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CHAPTER 1501.01  
Purpose

1501.0101 Purpose of levy of income tax.

CROSS REFERENCES

- Limitation on rate of taxation - see CHTR. Art. VIII, Sec. 8
- Payroll deductions - see Ohio R.C. 9.42
- Municipal income taxes - see Ohio R.C. Ch. 718

1501.0101 PURPOSE OF LEVY OF INCOME TAX.

There shall be and is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided, to provide funds for the City of North Olmsted to be allocated for use as follows:

- (a) Fifteen percent (15%) to pay costs of services and facilities for solid waste management, recycling and disposal;
- (b) Fifteen percent (15%) to pay costs of any permanent improvements for the City (including permanent improvements to the City's street and storm water drainage systems), including the payment of debt charges on bonds and notes issued after 1990 for those purposes, and costs of maintaining the City's street and storm water drainage systems and providing related equipment; and
- (c) The balance to pay costs of general municipal functions of the City.

CHAPTER 1501.03  
Definitions

1501.0301	Definitions generally.	1501.0312	Nonresident.
1501.0302	Administrator.	1501.0313	Nonresident unincorporated business entity.
1501.0303	Association.	1501.0314	Person.
1501.0304	Board of Review.	1501.0315	Place of business.
1501.0305	Business.	1501.0316	Resident.
1501.0306	Corporation.	1501.0317	Resident unincorporated business entity.
1501.0307	Employee.	1501.0318	Taxable income.
1501.0308	Employer.	1501.0319	Taxable year.
1501.0309	Fiscal year.	1501.0320	Taxpayer.
1501.0310	Gross receipts.		
1501.0311	Net profits.		

1501.0301 DEFINITIONS GENERALLY.

For the purposes of Title One of this Part Fifteen - Taxation Code, the terms, phrases, words and their derivatives shall have the meanings given in the next succeeding sections of this chapter. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

(Ord.67-70. Passed 5-16-67.)

1501.0302 ADMINISTRATOR.

"Administrator" means the individual designated by the Mayor, with approval of Council, to serve under the supervision and direction of the Director of Finance, to administer and enforce the provisions of the City income tax.

(Ord. 67-70. Passed 5-16-67.)

1501.0303 ASSOCIATION.

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

(Ord. 67-70. Passed 5-16-67.)

1501.0304 BOARD OF REVIEW.

"Board of Review" means the Board created by and constituted as provided in Section 1501.2501 of Chapter 1501.25 herein.

(Ord. 67-70. Passed 5-16-67.)

1501.0305 BUSINESS.

"Business" means any enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, excluding, however, all nonprofit corporations which are exempt from the payment of Federal income tax.  
(Ord. 67-70. Passed 5-16-67.)

1991 Replacement

**1501.0306 CORPORATION.**

"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. (Ord. 67-70. Passed 5-16-67.)

**1501.0307 EMPLOYEE.**

"Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer. (Ord. 67-70. Passed 5-16-67.)

**1501.0308 EMPLOYER.**

"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. (Ord. 67-70. Passed 5-16-67.)

**1501.0309 FISCAL YEAR.**

"Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31. (Ord. 67-70. Passed 5-16-67.)

**1501.0310 GROSS RECEIPTS.**

"Gross receipts" means the total income from any source whatever. (Ord. 67-70. Passed 5-16-67.)

**1501.0311 NET PROFITS.**

"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 Title, 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. (Ord. 67-60. Passed 5-16-67.)

**1501.0312 NONRESIDENT.**

"Nonresident" means an individual domiciled outside the City of North Olmsted. (Ord. 67-70. Passed 5-16-67.)

**1501.0313 NONRESIDENT UNINCORPORATED BUSINESS ENTITY.**

"Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City of North Olmsted. (Ord. 67-70. Passed 5-16-67.)

**1501.0314 PERSON.**

"Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person", as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof. (Ord. 67-70. Passed 5-16-67.)

**1501.0315 PLACE OF BUSINESS.**

"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.

(Ord. 67-70. Passed 5-16-67.)

**1501.0316 RESIDENT.**

"Resident" means an individual domiciled in the City of North Olmsted.

(Ord. 67-70. Passed 5-16-67.)

**1501.0317 RESIDENT UNINCORPORATED BUSINESS ENTITY.**

"Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City of North Olmsted. (Ord. 67-70. Passed 5-16-67.)

**1501.0318 TAXABLE INCOME.**

"Taxable income" means wages, salaries and other compensation 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 Title.

(Ord. 67-70. Passed 5-16-67.)

**1501.0319 TAXABLE YEAR.**

"Taxable year" means the calendar year or the fiscal year upon the basis of which the net profits are to be computed under this Title, 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. (Ord. 67-70. Passed 5-16-67.)

**1501.0320 TAXPAYER.**

"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. 67-70. Passed 5-16-67.)

CHAPTER 1501.05  
Imposition of Income Tax

1501.0501 Rate and income taxable.                      1501.0502 Effective period.

CROSS REFERENCES

Limitation on rate of taxation - see CHTR. Art. VIII, Sec. 8

Nonresident taxpayers - see TAX. 1501.1901

Collection of tax after termination of Title One - see TAX.  
1501.2702

1501.0501 RATE AND INCOME TAXABLE.

An annual tax for the purposes specified in Section 1501.0101 shall be imposed on and after March 1, 1991, at the rate of two percent (2%) per annum upon the following:

- (a) On all salaries, wages, commissions and other compensation earned on and after March 1, 1991, by residents of the City of North Olmsted.
- (b) On all salaries, wages, commissions and other compensation earned on and after March 1, 1991, by nonresidents of the City of North Olmsted for work done or services performed or rendered within the City of North Olmsted.
- (c)
  - (1) On the portion attributable to the City of North Olmsted of the net profits earned on and after March 1, 1991, by all resident unincorporated business entities derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of North Olmsted.
  - (2) On the portion of the distributive share of the net profits earned on and after March 1, 1991, by a resident partner or owner of a resident unincorporated business entity not attributable to the City of North Olmsted and not levied against such unincorporated business entity by the City of North Olmsted.
- (d)
  - (1) On the portion attributable to the City of North Olmsted of the net profits earned on and after March 1, 1991, by all nonresident unincorporated business entities, derived from sales made, work done, services performed or rendered and business and other activities conducted in the City of North Olmsted, whether or not such unincorporated business entity has an office or place of business in the City of North Olmsted.

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- (2) On the portion of the distributive share of the net profits earned on and after March 1, 1991, by a resident partner or owner of a nonresident unincorporated business entity not attributable to the City of North Olmsted and not levied against such unincorporated business entity by the City of North Olmsted.
- (e) On the portion attributable to the City of North Olmsted of the net profits earned on and after March 1, 1991, by all corporations, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of North Olmsted, whether or not such corporations have an office or place of business in the City of North Olmsted.  
(Ord. 90-155. Approved by voters 2-5-91.)

1501.0502 EFFECTIVE PERIOD.

The tax imposed by this Title 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, earned on and after March 1, 1991.  
(Ord. 90-154. Passed 2-6-91.)

1991 Replacement

CHAPTER 1501.07  
Determination of Allocation of Tax

1501.0701	Method of determination.	1501.0704	Rentals.
1501.0702	Sales made in the City.	1501.0705	Operating loss-carry forward.
1501.0703	Total allocation.		

CROSS REFERENCES

Sources of income not taxed - see TAX. 1501.0901

Credit for tax paid another municipality - see TAX. Ch. 1501.19

1501.0701 METHOD OF DETERMINATION.

In the taxation of income which is subject to the City income taxes, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the City 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 City, then only such portion shall be considered as having a taxable situs in the City 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 City in the absence of actual records thereof, shall be determined as follows: Multiply the entire net profits 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:

- (a) The average net book value of the real and tangible property owned or used by the taxpayer in the business or profession in the City 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.
- (b) Wages, salaries and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the City to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.

- (c) Gross receipts of the business or profession from sales made and services performed during the taxable period in the City 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 submitted so as to produce such result. (Ord. 67-70. Passed 5-16-67.)

#### 1501.0702 SALES MADE IN THE CITY.

As used in subsection (c) of Section 1501.0701, "sales made in the City" means:

- (a) All sales of tangible personal property which is delivered within the City regardless of where title passes if shipped or delivered from a stock of goods within the City of North Olmsted.
- (b) All sales of tangible personal property which is delivered within the City of North Olmsted regardless of where title passes even though transported from a point outside of the City of North Olmsted if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of North Olmsted and the sales result from such solicitation or promotion.
- (c) All sales of tangible personal property which is shipped from a place within the City of North Olmsted to purchasers outside of the City of North Olmsted 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. (Ord. 67-70. Passed 5-16-67.)

#### 1501.0703 TOTAL ALLOCATION.

Add together the percentages determined in accordance with subsections (a), (b) and (c) of Section 1501.0701 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 such total in order to obtain the business allocation percentage referred to in Section 1501.0701.

A factor is applicable even though its may be allocable entirely in or outside the City. (Ord. 67-70. Passed 5-16-67.)

#### 1501.0704 RENTALS.

Rental income received by a taxpayer shall be included in the computation of net profits from business activities under Section 1501.0501 (c), (d) and (e) 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, aggregates in excess of two hundred fifty dollars (\$250.00) 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 or net sales, receipt or profits of the lessee, whether or not such rental exceeds two hundred fifty dollars (\$250.00) 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 receipt derived from the farm, whether or not the gross income exceeds such two hundred fifty dollars (\$250.00) 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 two hundred fifty dollars (\$250.00) per month.

The taxpayers subject to the provisions of this section shall submit or cause to be submitted to the Tax Administration a list of names and addresses of all persons, firms, corporations, or other entities occupying, leasing, renting or otherwise using any premises belonging to the taxpayer within this Municipality in such a manner as to produce economic benefit to the taxpayer, whether or not such benefit is collected as rent and whether or not such benefit results in a profit or loss. The required list shall be prepared as of December 31, of each year and submitted on or before January 31 of the following year and at such other times as may be prescribed by the Tax Administrator. (Ord. 72-35. Passed 3-21-72.)

#### 1501.0705 OPERATING LOSS-CARRY FORWARD.

(a) The portion of a net operating loss sustained in any taxable year subsequent to July 1, 1967, allocable to the City may be applied against the portion of the profit of succeeding tax years allocable to the City, 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.

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

(c) The Administrator shall provide by rules and regulations the manner in which such net operating loss-carry forward shall be determined.  
(Ord. 67-70. Passed 5-16-67.)



CHAPTER 1501.09  
Exemptions

1501.0901 Sources of income not taxed.

CROSS REFERENCES

Credit for tax paid another municipality - see TAX. Ch. 1501.19

1501.0901 SOURCES OF INCOME NOT TAXED.

The tax provided for herein shall not be levied on the following:

- (a) Pay or allowance of active members of the armed forces of the United States or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.
- (b) Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits received from local, State or Federal governments or charitable, religious or educational organizations.
- (c) Proceeds of insurance paid by reason of the death of the insured; pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (d) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations.
- (e) Alimony received.
- (f) Personal earnings of any natural person under eighteen years of age.
- (g) Compensation for personal injuries or for damages to property by way of insurance or otherwise.
- (h) Interest, dividends and other revenue from intangible property.
- (i) Gains from involuntary conversion, cancellation of indebtedness, interest in Federal obligations, items of income already taxed by the State of Ohio from which the City 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).

- (j) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the states or their political subdivisions to impose net income taxes on income derived from interstate commerce.
- (k) Salaries, wages, commission 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 City to impose net income taxes.  
(Ord. 67-70. Passed 5-16-67.)



CHAPTER 1501.11  
Returns

1501.1101	When return required to be made.	1501.1104	Consolidated returns.
1501.1102	Form and content of return.	1501.1105	Amended returns.
1501.1103	Extension of time for filing returns.		

CROSS REFERENCES

Determination of allocation of tax - see TAX. Ch. 1501.07  
 Payment of tax on filing return - see TAX. 1501.1301  
 Violations; penalty - see TAX. 1501.1505  
 Collection of unpaid taxes; refunds of overpayments - see  
 TAX. Ch. 1501.17

**1501.1101 WHEN RETURN REQUIRED TO BE MADE.**

Each taxpayer 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 Title 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. (Ord. 71-161. Passed 12-21-71.)

**1501.1102 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 Title on such earnings and profits; and
  - (c) Such other pertinent statements, information returns or other information as the Administrator may require.
- (Ord. 67-70. Passed 5-16-67.)

**1501.1103 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 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. (Ord. 67-70. Passed 5-16-67.)

**1501.1104 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 City 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 City. If the Administrator finds that net profits are not properly allocated to the City 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 allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City. (Ord. 67-70. Passed 5-16-67.)

**1501.1105 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 Sections 1501.1701, 1501.1702 and 1501.1703 and Section 1501.1901. Such amended return shall be on a form obtainable upon 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 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. 67-70. Passed 5-16-67.)

CHAPTER 1501.13  
Payment of Tax

1501.1301	Payment of tax on filing of return.	1501.1305	Form of declaration.
1501.1302	Collection at source.	1501.1306	Payment to accompany declaration.
1501.1303	Declaration of income.	1501.1307	Annual return.
1501.1304	Filing of declaration.	1501.1308	Extensions.

CROSS REFERENCES

Determination of allocation of tax - see TAX. Ch. 1501.07  
 Sources of income not taxed - see TAX. 1501.0901  
 Returns - see TAX. Ch. 1501.11  
 Interest and penalties - see TAX. Ch. 1501.15  
 Collection of unpaid taxes; refund of overpayment - see TAX. Ch. 1501.17  
 Credit for tax paid another municipality - see TAX. Ch. 1501.19

1501.1301 PAYMENT OF TAX ON FILING OF RETURN.

(a) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the amount of taxes shown as due thereon; provided, however, that:

- (1) Where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 1501.1302; or
- (2) Where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 1501.1303; or
- (3) Where an income tax has been paid on the same income to another municipality,

credit for the amount so deducted or paid, or credit to the extent provided for in Section 1501.1901, shall be deducted from the amount to be due and only the balance, if any, shall be due and payable at the time of filing the return.

(b) A taxpayer who has overpaid the amount of tax to which the City of North Olmsted is entitled under the provisions of this Title 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.  
 (Ord. 71-161. Passed 12-21-71.)

1991 Replacement

**1501.1302 COLLECTION AT SOURCE.**

(a) In accordance with the rules and regulations prescribed by the Administrator, each employer within or doing business within the City of North Olmsted shall deduct, at the time of the payment of such salary, wages, commissions or other compensation, the tax of two percent (2%) per annum of the gross salaries, wages, commissions or other compensation due by the employer to his employees, and shall, on or before the last day of each month, make a return and pay to the Administrator the amount of taxes so deducted during the previous month; provided, however, that if the amount of the tax so deducted by any employer in any one month is less than one hundred dollars (\$100.00), the employer may defer the filing of a return and payment of the amount deducted until the last day of the month following the end of the calendar quarter in which such month occurred.

(b) 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.

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

(d) 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 City of North Olmsted, but such employee shall be subject to all of the requirements of this Title.  
(Ord. 90-154. Passed 2-6-91.)

**1501.1303 DECLARATIONS OF INCOME.**

Except as otherwise provided in this section, every person shall file a declaration setting forth taxable income, including distributive shares of net profits of unincorporated business entities, estimated to be earned by the taxpayer during the current year, together with the estimated tax due thereon, less the tax withheld within the City of North Olmsted and less the tax credit allowed in Section 1501.1901, unless such taxpayer anticipates that such tax will be fully withheld within the City of North Olmsted, and any income earned outside of the City of North Olmsted will be fully taxed at the same or a higher rate of tax in another municipality. If the estimated tax for the current year, less the tax to be withheld and less such tax credit, amounts to not more than ten dollars (\$10.00), no declaration or payment of estimated tax is required.  
(Ord. 73-149. Passed 12-18-73.)

1991 Replacement

1501.1304 FILING OF DECLARATION.

(a) The declaration required by Section 1501.1303 above shall be filed on or before April 30 of each year during the effective period set forth in Section 1501.0502 or within four months of the date the taxpayer becomes subject to tax for the first time.

(b) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period. (Ord. 67-70. Passed 5-16-67.)

1501.1305 FORM OF DECLARATION.

(a) The declaration required by Section 1501.1303 shall be filed on a form furnished by or obtainable from the Administrator. As provided in Section 1501.1303, credit shall be taken for the City of North Olmsted tax to be withheld from any portion of such income and credit shall be taken for the tax to be paid or withheld and remitted to another taxing municipality, in accordance with the provisions of Section 1501.1901.

(b) 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. (Ord. 71-161. Passed 12-21-71.)

1501.1306 PAYMENT TO ACCOMPANY DECLARATION.

Such declaration of estimated tax to be paid to the City of North Olmsted 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 and tenth months after the beginning of the taxable year, and on or before the last day of the first month of the succeeding year following 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 date or dates. (Ord. 73-149. Passed 12-18-73.)

1501.1307 ANNUAL RETURN.

On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the City of North Olmsted shall be paid therewith in accordance with the provisions of Section 1501.1301. Provided, however, that any taxpayer may file, on or before the last day of the first month of the year following that for which such declaration or amended declaration was filed, an annual return and pay and balance due at such time in lieu of filing such declaration or an amended declaration, and in lieu of paying the final quarterly installment based upon a declaration or amended declaration of estimated tax. (Ord. 71-161. Passed 12-21-71.)

## 1501.1308 EXTENSIONS.

The Administrator may extend the time of filing any return required of making any payment or performing any other act required by this chapter for a period not to exceed six months beyond the original required date.

(Ord. 67-70. Passed 5-16-67.)



CHAPTER 1501.15  
Interest and Penalties

1501.1501	Interest on unpaid tax.	1501.1505	Violations; penalty.
1501.1502	Penalties on unpaid taxes and unfiled returns.	1501.1506	Limitation on prosecution.
1501.1503	Exceptions.	1501.1507	Failure to procure forms not excuse.
1501.1504	Abatement of interest and penalty.	1501.1508	Personal liability.

CROSS REFERENCES

When return required to be made - see TAX. 1501.1101  
 Extension of time for filing return - see TAX. 1501.1308  
 Unpaid taxes recoverable as other debts - see TAX. 1501.1701  
 Duties and authority of Administrator - see TAX. Ch. 1501.23  
 Right of appeal - see TAX. 1501.2503

1501.1501 INTEREST ON UNPAID TAX.

All taxes imposed and all moneys withheld or required to be withheld by employers and all installments of estimated taxes required to be paid under the provisions of this Title, Part 15, Taxation Code of the City and remaining unpaid after they become due, shall bear interest at the rate of ten percent (10%) per annum. (Ord. 78-49. Passed 5-16-78.)

1501.1502 PENALTIES ON UNPAID TAXES AND UNFILED RETURNS.

(a) In addition to interest as provided in Section 1501.1501, penalties based on the unpaid tax or installments of estimated tax are hereby imposed as follows:

- (1) For failure to pay taxes or estimated taxes due, other than taxes withheld: ten percent (10%) per annum, but not less than twenty-five dollars (\$25.00) for any first such failure, fifty dollars (\$50.00) for any second failure, and one hundred dollars (\$100.00) for any third or additional failure.
- (2) For failure to remit taxes withheld from employees: ten percent (10%) per month or fraction thereof, but accumulated penalty shall not exceed fifty percent (50%) on any unpaid amount and shall not be less than twenty-five dollars (\$25.00) for any first such failure, fifty dollars (\$50.00) for any second failure, and one hundred dollars (\$100.00) for any third or additional failure.

(b) There is hereby imposed a late filing fee penalty in the amount of \$25.00 for each annual income tax return not filed when due.  
 (Ord. 2002-181. Passed 12-17-02.)



**1501.1503 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 against a taxpayer by the Administrator resulting from a Federal audit, provided an amended return is filed and the additional tax is paid within three months after a final determination of the Federal tax liability. (Ord. 67-70. Passed 5-16-67.)

**1501.1504 ABATEMENT OF INTEREST AND PENALTY.**

Either the Administrator hereunder or the Board of Review may abate penalty or interest, or both, for good cause shown. (Ord. 71-161. Passed 12-21-71.)

**1501.1505 VIOLATIONS; PENALTY.**

Any person who shall:

- (a) Fail, neglect, or refuse to make any return or declaration required by this Title; or
- (b) Make any incomplete, false or fraudulent return; or
- (c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this Title; or
- (d) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or
- (e) Refuse to permit the Administrator, or any duly authorized agent or employee to examine his books, records, papers and Federal income tax returns relating to the income or net profits of a taxpayer; or
- (f) 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
- (g) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
- (h) Fail to comply with the provisions of this Title or any order or subpoena of the Administrator authorized hereby; or
- (i) 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
- (j) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City tax withheld, or to knowingly give the Administrator false information; or
- (k) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Title;

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. 67-70. Passed 5-16-67.)

**1501.1506 LIMITATION ON PROSECUTION.**

All prosecutions under this section must be commenced within the time specified in Ohio R.C. 718.06. (Ord. 67-70. Passed 5-16-67.)

**1501.1507 FAILURE TO PROCURE FORMS NOT EXCUSE.**

The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form or from paying the tax. (Ord. 67-70. Passed 5-16-67.)

**1501.1508 PERSONAL LIABILITY.**

If any corporation, limited liability company or business trust required to file returns and to remit taxes withheld from employees in accordance with Section 1501.1302 fails for any reason to make the filing or payment, any of its employees having control or supervision of or charged with the responsibility of filing returns and making payments, or any of its officers, members, managers, or trustees who are responsible for the execution of the corporation's, limited liability company's or business trust's fiscal responsibilities, shall be personally liable for the failure. The dissolution, termination, or bankruptcy of a corporation, limited liability company, or business trust shall not discharge a responsible officer's, member's, employee's or trustee's liability for a failure of the corporation, limited liability company, or business trust to file returns or remit tax due. The sum due for the liability may be collected by assessment in the manner provided in this chapter.

(Ord. 97-112. Passed 12-16-97.)



CHAPTER 1501.17  
Collection of Unpaid Taxes and Refunds of Overpayments

1501.1701	Unpaid taxes recoverable as other debts.	1501.1703	Amounts of less than \$1.00.
1501.1702	Refunds of taxes erroneously paid.		

CROSS REFERENCES

Returns - see TAX. Ch. 1501.11  
 Payment of tax - see TAX. Ch. 1501.13  
 Taxpayer's choice of disposition of overpayment - see TAX.  
 1501.1301(b)  
 Payment to accompany declaration - see TAX.1501.1306  
 Interest and penalty on unpaid tax - see TAX. 1501.1501,  
 1501.1502

**1501.1701 UNPAID TAXES RECOVERABLE AS OTHER DEBTS.**

All taxes imposed by this Title shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, or omission of a substantial portion of income subject to this tax, or of 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 a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitation, the period within which an additional assessment may be made by the Administrator shall be one year from the time of the final determination of the Federal tax liability.  
 (Ord. 67-70. Passed 5-16-67.)

**1501.1702 REFUNDS OF TAXES ERRONEOUSLY PAID.**

Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the date on which such payment was made or the return was due, or within three months after the final determination of the Federal tax liability, whichever is later.  
 (Ord. 67-70. Passed 5-16-67.)

**1501.1703 AMOUNTS OF LESS THAN \$1.00.**

Amounts of less than one dollar (\$1.00) shall not be collected or refunded.  
 (Ord. 67-70. Passed 5-16-67.)



CHAPTER 1501.19  
Taxpayer Relief

1501.1901 Tax credit.

CROSS REFERENCES

Income taxable - see TAX. 1501.0501(d)

Refunds of overpayments - see TAX. Ch. 1501.17

1501.1901 TAX CREDIT.

(a) When the taxable income of a resident of the City of North Olmsted is subject to a municipal income tax in another municipality on the same income taxable under this Title, such resident shall be allowed, as a credit against the tax imposed by this Title, a portion of the amount of income tax paid on such taxable income to such other municipality, equal to one hundred percent (100%) of the product obtained by multiplying:

- (1) The taxable income earned in or attributable to such other municipality, by
- (2) The tax rate of such other municipality or, if that tax rate exceeds two percent (2%), by two percent (2%).

For the purposes of this section, taxable income includes the distributive share of net profits of a resident partner or owner of an unincorporated business entity.

(b) A claim for credit or refund under this section shall be made in such manner as the Administrator may by regulation provide. In the event such City of North Olmsted resident fails, neglects or refuses to file an annual return or declaration on the form prescribed by the Administrator, he shall not be entitled to such credit or refund and shall be considered in violation of this Title for failure to file a return.

(Ord. 90-154. Passed 2-6-91.)



CHAPTER 1501.21  
Disbursements of Receipts of Tax Collection

1501.2101 Disbursement of funds collected.

CROSS REFERENCES  
Custody and deposit of funds - see CHTR. Art. VIII, Sec.5

1501.2101 DISBURSEMENT OF FUNDS COLLECTED.

The funds collected under the provisions of this Title 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 Title shall be paid; and
- (b) The balance remaining after payment of the expenses referred to in subsection (a) hereof shall be deposited as follows:
  - (1) Fifteen percent (15%) shall be deposited in a special fund and used, as directed by Council, to pay costs of services and facilities for solid waste management, recycling and disposal;
  - (2) Fifteen percent (15%) shall be deposited in a special fund and used, as directed by Council, to pay costs of any permanent improvements for the City (including permanent improvements to the City's street and storm water drainage systems), including the payment of debt charges on bonds and notes issued after 1990 for those purposes, and costs of maintaining the City's street and storm water drainage systems and providing related equipment; and
  - (3) The balance shall be deposited in the General Fund and used to pay costs of general municipal functions.  
(Ord. 90-154. Passed 2-6-91.)





CHAPTER 1501.23  
Duties and Authority of the Administrator

<p>1501.2301 Duty to receive tax imposed.</p> <p>1501.2302 Duty to enforce collection.</p> <p>1501.2303 Authority to make and enforce regulations.</p> <p>1501.2304 Authority to arrange installment payments.</p> <p>1501.2305 Authority to determine amount of tax due.</p> <p>1501.2306 Authority to make investigations.</p> <p>1501.2307 Authority to compel production of records.</p>	<p>1501.2308 Refusal to produce records.</p> <p>1501.2309 Confidential nature of information obtained; penalty.</p> <p>1501.2310 Taxpayer required to retain records.</p> <p>1501.2311 Authority to contract for central collection facilities.</p> <p>1501.2312 Authority to delegate duties of the Administrator.</p>
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CROSS REFERENCES

Administrator defined - see TAX. 1501.0302  
 Filing of returns - see TAX. Ch. 1501.11  
 Collection of payments - see TAX. Ch. 1501.13  
 Regulations regarding collection at source - see TAX. 1501.1302  
 Extension of time for filing returns - see TAX. 1501.1308  
 Abatement of interest and penalty - see TAX. 1501.1504  
 Additional assessments - see TAX. 1501.1701  
 Reciprocity credit claims - see TAX. 1501.1903  
 Appeal from decision to Board of Review - see TAX. 1501.2503

1501.2301 DUTY TO RECEIVE TAX IMPOSED.

It shall be the duty of the Administrator to receive the tax imposed by this Title in the manner prescribed herein from the taxpayers, to keep an accurate record thereof and to report all moneys so received.  
 (Ord. 67-70. Passed 5-16-67.)

1501.2302 DUTY TO ENFORCE COLLECTION.

It shall be the duty of the Administrator to enforce payment of all taxes owing to the City, 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. (Ord. 67-70. Passed 5-16-67.)

**1501.2303 AUTHORITY TO MAKE AND ENFORCE REGULATIONS.**

The Administrator is hereby charged with the enforcement of the provisions of this Title and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this Title, including provisions for the re-examination and correction of returns.  
(Ord. 67-70. Passed 5-16-67.)

**1501.2304 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 proven 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 Title.

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 1501.1701 and 1501.1505 of this Title shall apply. (Ord. 67-70. Passed 5-16-67.)

**1501.2305 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 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 thereof, if any.  
(Ord. 67-70. Passed 5-16-67.)

**1501.2306 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 Title, for the purpose of verifying the accuracy of any return made, or if no return was made, to ascertain the tax due under this Title. 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.  
(Ord. 67-70. Passed 5-16-67.)

**1501.2307 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.  
(Ord. 67-70. Passed 5-16-67.)

**1501.2308 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 person 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 chapter or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 1501.1505 hereof. (Ord. 67-70. Passed 5-16-67.)

**1501.2309 CONFIDENTIAL NATURE OF INFORMATION OBTAINED; PENALTY.**

Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this Title 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 City who violates the provisions of this section relative to the disclosures of confidential information shall be guilty of an offense punishable by immediate dismissal. (Ord. 67-70. Passed 5-16-67.)

**1501.2310 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. (Ord. 67-70. Passed 5-16-67.)

**1501.2311 AUTHORITY TO CONTRACT FOR CENTRAL COLLECTION FACILITIES.**

The City of North Olmsted, having already entered into an agreement for the establishment of a Regional Council of Governments pursuant to Ordinance 71-75, which Regional Council has organized a municipal tax collection agency known as the Regional Income Tax Agency, the Board of Trustees of the Regional Income Tax Agency is authorized to administer and enforce the provisions of this Title as the agent of the City of North Olmsted, and the duties and authority of the Administrator hereunder may be performed by the Board of Trustees of such agencies through the Administrator of the agency. Provided, however, the Administrator of the agency shall have no authority to abate penalties or interest provided for in Sections 1501.1501 and 1501.1502. (Ord. 71-161. Passed 12-21-71.)

**1501.2312 AUTHORITY TO DELEGATE DUTIES OF THE ADMINISTRATOR.**

In the event the Administrator, on behalf of the City of North Olmsted, enters into an agreement with any other municipal corporation to act as agent of the City of North Olmsted for the purpose of administering the income tax laws of the City of North Olmsted and of providing a central facility for the collection of the income tax, as provided in Section 1501.2311 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. 67-70. Passed 5-16-67.)



CHAPTER 1501.25  
Board of Review

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| 1501.2501 Board of Review established.                     | 1501.2503 Right of appeal. |
| 1501.2502 Duty to approve regulations and to hear appeals. |                            |

CROSS REFERENCES

- Defined - see TAX. 1501.0304  
Abatement of interest and penalty - see TAX. 1501.1504  
Confidential nature of information obtained; penalty - see  
TAX. 1501.2309

**1501.2501 BOARD OF REVIEW ESTABLISHED.**

A Board of Review, consisting of the Mayor or a director designated by him, the Director of Law, the 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 keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 1501.2309 with reference to the confidential character of information acquired to be disclosed by this Title shall apply to such matters as may be heard before the Board on appeal.

(Ord. 93-117. Passed 10-5-93.)

**1501.2502 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 Title, must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling of decision of the Administrator and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

(Ord. 67-70. Passed 5-16-67.)

**1501.2503 RIGHT OF APPEAL.**

Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this Title 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. 67-70. Passed 5-16-67.)





CHAPTER 1501.27  
Other Provisions

1501.2701	Declaration of legislative intent.	1501.2702	Collection of tax after termination of Title One.
		1501.2703	Residential landlords.

CROSS REFERENCES

Effective period - see TAX. 1501.0502  
 Authority to contract for central collection facilities - see  
 TAX. 1501.2311

**1501.2701 DECLARATION OF LEGISLATIVE INTENT.**

If any sentence, clause, section or part of this Title, 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 Title and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Title. It is hereby declared to be the intention of Council that this Title would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.  
 (Ord. 67-70. Passed 5-16-67.)

**1501.2702 COLLECTION OF TAX AFTER TERMINATION OF TITLE ONE.**

(a) This Title 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 Title are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this Title shall have been fully terminated, subject to the limitations contained in Sections 1501.1701, 1501.1702, 1501.1505, 1501.1506 and 1501.1507.

(b) Annual returns due for all or any part of the last effective year of this Title shall be due on the date provided in Sections 1501.1101 and 1501.1302 of this Title as though the same were continuing.  
 (Ord. 67-70. Passed 5-16-67.)



1501.2703 RESIDENTIAL LANDLORDS.

(a) On or before February 1, 1990, all property owners of rental or leased property who rent to tenants of residential premises shall file with the Finance Director a report showing the names and addresses of each such tenant who occupies residential premises within the corporate limits of the City, as of January 1, 1990.

(b) Beginning January 1, 1990 and thereafter, within thirty days after a new tenant occupies residential rental property of any kind within the City, all property owners of rental or leased residential property who rent to tenants, shall file with the Finance Director a report showing the names and addresses of each tenant who occupies residential premises within the corporate limits of the City.

(c) Beginning January 1, 1990 and thereafter, within thirty days after a tenant vacates a rental or leased residential property located within the City, the property owner of such vacated rental or leased property shall file with the Finance Director a report showing the date of vacating from the rental or leased residential property and identifying such vacating tenant.

(d) For purposes of this section, "tenant" means:

- (1) If there is a written lease or rental agreement, the person or persons who signed the written lease or rental agreement with the owner;  
or
- (2) If there is an oral lease or rental agreement, the person or persons with whom the owner enters into the oral lease or rental agreement.

(e) Whoever violates any provision of this section shall:

- (1) For a first offense: Pay a fine of not more than twenty-five dollars (\$25.00);
- (2) For a second offense: Pay a fine of not more than fifty dollars (\$50.00);
- (3) For a third and all subsequent offenses: Pay a fine of not more than one hundred dollars (\$100.00).  
(Ord. 89-81. Passed 11-8-89.)