

ORDINANCE NO. 2010 - 05

INTRODUCED BY MAYOR AND COUNCIL AS A WHOLE

**AN EMERGENCY ORDINANCE AMENDING SECTIONS
181.0501, 181.1302(a) AND 181.1902 OF THE CODIFIED
ORDINANCES OF THE VILLAGE OF OAKWOOD
RELATED TO INCREASING THE VILLAGE'S INCOME
TAX RATE AND GRANTING A 100% TAX CREDIT TO
THE RESIDENTS OF THE VILLAGE OF OAKWOOD**

WHEREAS, due to the continuing diminishment of revenues being received by the Village, it is becoming increasingly difficult for the Village to continue to provide its residents with the level of services currently being enjoyed, including but not limited to police and fire services, senior citizen programs, recreational programs and the services provided by the Village's Service Department; and

WHEREAS, prior to being forced to reduce these level of services in order to maintain a legally mandated balanced budget, the Mayor and Village Council desire for the voters of Oakwood Village to have an opportunity to authorize the increase in the municipal income tax rate from its current two percent (2%) to two and one-half percent (2.50%) while at the same time increasing the tax credit afforded to Village residents from its current two percent (2%) to two and one-half percent (2.50%); and

WHEREAS, Section 7.18 of the Village Charter requires that any adjustment to the income tax credit granted to Village residents must be voted on by the Village electorate in order to become effective:

NOW THEREFORE, BE IT ORDAINED by the Council of the Village of Oakwood, County of Cuyahoga, and State of Ohio that:

SECTION 1. Section 181.0501 of the Codified Ordinances of the Village of Oakwood be and the same is hereby amended and, as amended, shall read as follows:

181.0501 RATE AND INCOME TAXABLE.

An annual tax for the purpose specified in Section 181.0101 hereof shall be imposed on and after ~~January 1, 1989~~ **July 1, 2010**, at the rate of ~~two percent (2%)~~ **two and one-half percent (2.50%)** per annum on the following:

(a) On all salaries, wages, commissions and other compensation, including but not limited to lottery winnings, and income derived from gaming, wagering, lotteries or schemes of chance provided that such lottery winnings and income derived from gaming, wagering, lotteries or schemes of chance are in the amount of five thousand dollars (\$5,000) or more, earned on and after ~~January 1, 1989~~ **July 1, 2010**, by residents of the Municipality.

(b) On all salaries, wages, commissions and other compensation, including but not limited to lottery winnings, and income derived from gaming, wagering, lotteries or schemes of chance provided that such lottery winnings and income derived from gaming, wagering, lotteries or schemes of chance are in the amount of five thousand dollars (\$5,000) or more, earned on and after ~~January 1,~~

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~~1989~~ **July 1, 2010**, by nonresidents of the Municipality for work done, lottery winnings received or income received from gaming, wagering, lotteries or schemes of chance, or services performed or rendered within the Municipality.

(c) (1) On the portion attributable to the Municipality on the net profits earned on and after ~~January 1, 1989~~ **July 1, 2010**, of all resident unincorporated business entities or professions or other activities derived from sales made, work done, services performed or rendered and business or other activities conducted in the Municipality;

(2) On the portion of the distributive share of the net profits earned on and after ~~January 1, 1989~~ **July 1, 2010**, of a resident partner or owner of a resident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity, by the Municipality;

(d) (1) On the portions attributable to the Municipality of the net profits earned on and after ~~January 1, 1989~~ **July 1, 2010**, of all nonresident unincorporated business entities, professions or other activities, derived from sales made, work done, services performed or rendered and business and other activities conducted in the Municipality whether or not such unincorporated business entity has an office or place of business in the Municipality;

(2) On the portion of the distributive share of the net profits earned on and after ~~January 1, 1989~~ **July 1, 2010**, of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity, by the Municipality;

(e) On the portion attributable to the Municipality of the net profits earned on and after ~~January 1, 1989~~ **July 1, 2010** of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the Municipality, whether or not such corporations have an office or place of business in the Municipality.

SECTION 2. Section 181.1302(a) of the Codified Ordinances of the Village of Oakwood be and the same is hereby amended and, as amended, shall read as follows:

181.1302 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Municipality shall deduct, at the time of the payment of such salary, wages, commission or other compensation, the tax of ~~two percent (2%)~~ **two and one-half percent (2.50%)** per annum of the gross salaries, wages, commissions or other compensation due by the employer to the employee, 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. However, 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.

SECTION 3. Section 181.1902 of the Codified Ordinances of the Village of Oakwood be and the same is hereby amended and, as amended, shall read as follows:

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181.1902 TAX CREDIT.

(a) When the taxable income of a resident of the Village is subject to a municipal income tax in another municipality on the same income taxable under this chapter, such resident shall be allowed a credit of the amount of income tax paid on such taxable income to such other municipality, equal to one hundred percent (100%) of the amount obtained by multiplying the lower of the tax rate of such other municipality or of the Village of Oakwood by the taxable income earned in or attributable to the municipality of employment or business activity but, in any event, such credit shall not be applied to a rate in excess of ~~two percent (2%)~~ **two and one-half percent (2.50%)** of the taxable income earned in or attributable to the municipality of employment or business activity. For the purposes of this section taxable income shall include 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 Village 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 chapter for failure to file a return.

SECTION 4. Sections 181.0501, 181.1302(a) and 181.1902 of the Codified Ordinances of the Village of Oakwood, as amended herein, shall remain in full force and effect.

SECTION 5. The Clerk of Council be and is hereby authorized and directed to timely submit this Ordinance to the Cuyahoga County Board of Elections for placement on the May 4, 2010 Primary Election Ballot for consideration by the Village electorate. In addition, and pursuant to Section 7.18 of the Village Charter, the Clerk of Council be and is hereby authorized and directed to advertise the proposed change in the income tax credit granted to Village residents in a newspaper of general circulation within the Village of Oakwood for two consecutive times, with at least two weeks between notices, and a third notice one week prior to the May 4, 2010 Primary Election.

SECTION 6. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the adoption of this of the Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public in compliance with all applicable laws.

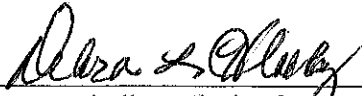
SECTION 7. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the Village, the reason for the emergency being that it is immediately necessary to adopt this legislation in order to meet certain filing requirements of the Cuyahoga County Board of Elections for placement of this issue on the May 4, 2010 Primary Election Ballot, therefore, provided it receives two-thirds (b) of the vote of all members of Council elected thereto, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise from and after the earliest period allowed by law.

PASSED: February 16, 2010

John A. Wene

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Johnnie A. Warren, President of Council



Debra L. Hladky, Clerk of Council

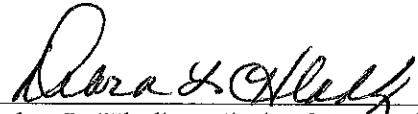
Presented to the
Mayor February 16, 2010

Approved: February 16, 2010



Mayor, Gary V. Gottschalk

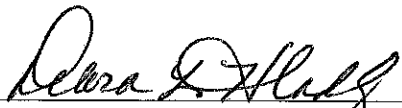
I, Debra L. Hladky, Clerk of Council of the Village of Oakwood, County of Cuyahoga and State of Ohio, do hereby certify that the foregoing Ordinance No. 2010 - 05 was duly and regularly passed by this Council at the meeting held on the 16 day of February, 2010.



Debra L. Hladky, Clerk of Council

POSTING CERTIFICATE

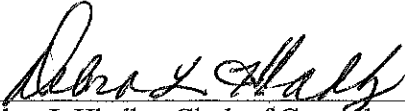
I, Debra L. Hladky, Clerk of Council of the Village of Oakwood, County of Cuyahoga and State of Ohio, do hereby certify that Ordinance No. 2010 - 05 was duly posted on the 17 day of February, 2010, and will remain posted for a period of fifteen (15) days thereafter in the Council Chambers and in not less than five (5) of the most public places in the municipality as determined by the Council of the said Village.



Debra L. Hladky, Clerk of Council

DATED: February 17, 2010

I, Debra L Hladky, Clerk of Council, Village of Oakwood, County of Cuyahoga, State of Ohio do hereby certify this to be a true and exact copy of Ordinance 2010-05 Passed by Oakwood Village Council on the sixteenth day of February, 2010 by a vote of SEVEN (7) of the SEVEN (7) council persons present



Debra L Hladky, Clerk of Council

February 16, 2010

Date

TITLE NINE - Taxation
 Chap. 181. Income Tax.
 Chap. 183. Admissions Tax.
 Chap. 185. Motor Vehicle License Tax.

CHAPTER 181
 Income Tax

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181.0303 Association.	181.1103 Extension of time for filing returns.
181.0304 Board of Review.	181.1104 Consolidated returns.
181.0305 Business.	181.1105 Amended returns.
181.0306 Corporation.	PAYMENT OF TAX
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181.0310 Gross receipts.	181.1304 Filing of declaration.
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181.0318 Taxable income.	181.1503 Exceptions.
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CROSS REFERENCES

Power to levy income tax - see Ohio Const., Art. XII, Sec. 8

Payroll deductions - see Ohio R.C. 9.42

Municipal income taxes - see Ohio R.C. Ch. 718

PURPOSE

181.0101 PURPOSE OF LEVY OF INCOME TAX.

To provide funds for the purposes of general Municipal functions of the Municipality there is hereby levied a tax on all salaries, wages, commissions and other compensation and on net profits as hereinafter provided.

(Ord. 1967-112. Passed 12-5-67.)

DEFINITIONS

181.0301 DEFINITIONS GENERALLY.

For the purpose of this chapter 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. 1967-112. Passed 12-5-67.)

181.0302 ADMINISTRATOR.

"Administrator" means the individual designated to administer and enforce the provisions of the Municipal income tax. The Mayor or his appointee shall serve as Administrator.

(Ord. 1967-112. Passed 12-5-67.)

181.0303 ASSOCIATION.

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

(Ord. 1967-112. Passed 12-5-67.)

181.0304 BOARD OF REVIEW.

"Board of Review" means the Board created by and constituted as provided in Section 181.2501. (Ord. 1967-112. Passed 12-5-67.)

181.0305 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. 1967-112. Passed 12-5-67.)

181.0306 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. 1967-112. Passed 12-5-67.)

181.0307 EMPLOYEE.

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

(Ord. 1967-112. Passed 12-5-67.)

181.0308 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. 1967-112. Passed 12-5-67.)

181.0309 FISCAL YEAR.

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

(Ord. 1967-112. Passed 12-5-67.)

181.0310 GROSS RECEIPTS.

"Gross receipts" mean the total income from any source whatever.

(Ord. 1967-112. Passed 12-5-67.)

181.0311 NET PROFITS.

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

(Ord. 1967-112. Passed 12-5-67.)

181.0312 NONRESIDENT.

"Nonresident" means an individual domiciled outside the Municipality.

(Ord. 1967-112. Passed 12-5-67.)

181.0313 NONRESIDENT UNINCORPORATED BUSINESS ENTITY .

"Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Municipality.

(Ord. 1967-112. Passed 12-5-67.)

181.0314 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, means the partners or members thereof and as applied to corporations, the officers thereof.

(Ord. 1967-112. Passed 12-5-67.)

181.0315 PLACE OF BUSINESS.

"Place of business" means any bona fide office, other than a mere statutory office, any 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. 1967-112. Passed 12-5-67.)

181.0316 RESIDENT.

"Resident" means an individual domiciled in the Municipality.

(Ord. 1967-112. Passed 12-5-67.)

181.0317 RESIDENT UNINCORPORATED BUSINESS ENTITY.

"Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Municipality.

(Ord. 1967-112. Passed 12-5-67.)

181.0318 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 chapter. (Ord. 1967-112. Passed 12-5-67.)

181.0319 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 chapter, and, in the case of a return for a

fractional part of a year, the period for which such return is required to be made.
(Ord. 1967-112. Passed 12-5-67.)

181.0320 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. 1967-112. Passed 12-5-67.)

IMPOSITION OF INCOME TAX

185. 0501 RATE AND INCOME TAXABLE.

An annual tax for the purpose specified in Section 181.0101 hereof shall be imposed on and after January 1, 1989, at the rate of two percent (2%) per annum on the following:

- (a) On all salaries, wages, commissions and other compensation earned on and after January 1, 1989 by residents of the Municipality;
- (b) On all salaries, wages, commissions and other compensation earned on and after January 1, 1989, by nonresidents of the Municipality for work done or services performed or rendered in the Municipality;
- (c)
 - (1) On the portion attributable to the Municipality on the net profits earned on and after January 1, 1989, of all resident unincorporated business entities or professions or other activities derived from sales made, work done, services performed or rendered and business or other activities conducted in the Municipality;
 - (2) On the portion of the distributive share of the net profits earned on and after January 1, 1989, of a resident partner or owner of a resident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity, by the Municipality;
- (d)
 - (1) On the portions attributable to the Municipality of the net profits earned on and after January 1, 1989, of all nonresident unincorporated business entities, professions or other activities, derived from sales made, work done, services performed or rendered and business and other activities conducted in the Municipality whether or not such unincorporated business entity has an office or place of business in the Municipality;
 - (2) On the portion of the distributive share of the net profits earned on and after January 1, 1989, of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity, by the Municipality;
- (e) On the portion attributable to the Municipality of the net profits earned on and after January 1, 1989 of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the Municipality, whether or not such corporations have an office or place of business in the Municipality.
(Ord. 1988-64. Approved by voters 11-8-88.)

181.0503 EFFECTIVE PERIOD.

Such tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after July 1, 1968.
(Ord. 1968-50. Passed 6-18-68.)

DETERMINATION OF ALLOCATION OF TAX**181.0701 METHOD OF DETERMINATION.**

In the taxation of income which is subject to Municipal income taxes, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Municipality 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 Municipality, then only such portion shall be considered as having a taxable situs 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 Municipality, in 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 personal property owned or used by the taxpayer in the business or profession in the Municipality, 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. 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 Municipality 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 Municipality to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted in order to produce such result.
(Ord. 1967-112. Passed 12-5-67.)

181.0702 SALES MADE IN THE MUNICIPALITY.

As used in Section 181.0701(c) "sales made in the Municipality" mean:

- (a) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes if shipped or delivered from a stock of goods within the Municipality;

- (b) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes even though transported from a point outside the Municipality if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Municipality and the sales result from such solicitation or promotion;
- (c) All sales of tangible personal property which is shipped from a place within the Municipality to purchasers outside of the Municipality 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. 1967-112. Passed 12-5-67.)

181.0703 TOTAL ALLOCATION.

Add together the percentages determined in accordance with Section 181.0701(a) through (c) or such of the 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 181.0701.

A factor is applicable even though it may be allocable entirely in or outside the Municipality. (Ord. 1967-112. Passed 12-5-67.)

181.0704 RENTALS.

Rental income received by a taxpayer shall be included in the computation of net profits from business activities under Section 181.0501(c) through (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 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 of gross or net sales, receipts 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 receipts derived from the farm, whether or not the gross income exceeds 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. (Ord. 1971-120. Passed 12-21-71.)

181.0705 OPERATING LOSS-CARRY FORWARD.

(a) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1968, allocable to the Municipality may be applied against the portion of the profit of succeeding tax years allocable to the Municipality 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 Municipality in the same manner as provided herein for allocating net profits to the Municipality.

(c) The Administrator shall provide by rules and regulations the manner in which such net operating loss-carry forward shall be determined.
(Ord. 1967-112. Passed 12-5-67.)

EXEMPTIONS**181.0901 SOURCES OF INCOME NOT TAXED.**

The 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, sport events and health and welfare activities when any such activities 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 on Federal obligations, items of income already taxed by the State from which the Municipality 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, commissions and other compensation and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of the Municipality to impose net income taxes.
(Ord. 1967-112. Passed 12-5-67.)
- (l) Personal earnings of any person who is a full-time high school or undergraduate college student working within the State during the taxable year for which period they are residents of the Village.
(Ord. 1989-60. Passed 5-1-89.)

RETURNS

181.1101 WHEN RETURNS 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 chapter, and on or before April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period.

(Ord. 1971-120. Passed 12-21-71.)

181.1102 FORM AND CONTENT OF RETURN.

The return shall be filed with the Administrator on a form furnished by or obtainable upon request from such Administrator, setting forth:

- (a) The aggregate amounts of salaries, wages, commissions and other compensation earned and gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to such tax;
- (b) The amount of the tax imposed by this chapter on such earnings and profits; and
- (c) Such other pertinent statements, information returns or other information as the Administrator may require.

(Ord. 1967-112. Passed 12-5-67.)

181.1103 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 of not to exceed six months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal income tax return. The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

(Ord. 1967-112. Passed 12-5-67.)

181.1104 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 operated a division, branch, factory, office, laboratory or activity within the Municipality 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 Municipality. If the Administrator finds that net profits are not properly allocated 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 Municipality. (Ord. 1967-112. Passed 12-5-67.)

181.1105 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 181.1701 through 181.1703, and 181.1901 through 181.1903. Such amended return shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(b) Within three months from the final determination of any Federal tax liability affecting the taxpayer's Municipal tax liability, such taxpayer shall make and file an amended Municipal return showing income subject to the Municipal 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. 1967-112. Passed 12-5-67.)

PAYMENT OF TAX

181.1301 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, that:

- (1) Where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 181.1302 or,
- (2) Where any portion of the tax shall have been paid by the taxpayer pursuant to the provisions of Section 181.1303 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 181.1902, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.

(b) A taxpayer who has overpaid the amount of tax to which the Municipality is entitled under the provisions of this chapter may have such overpayment applied against any subsequent liability hereunder or, at his election, indicated on the return, such overpayment, or part thereof, shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded. (Ord. 1971-120. Passed 12-21-71.)

181.1302 COLLECTION AT SOURCE. [Please click here to view the 2006 Amendment](#)

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Municipality shall deduct, at the time of the payment of such salary, wages, commission or other compensation, the tax of one percent per annum of the gross salaries, wages, commissions or other compensation due by the employer to the employee, 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. However, 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 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 the tax shall be deemed to hold the same, until payment is made by such employer to the Municipality, as a trustee for the benefit of the Municipality and any such tax collected by such employer from his employees, shall, until the same is paid to the Municipality, be deemed a trust fund in the hands of such employer.

(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 Municipality, but such employee shall be subject to all of the requirements of this chapter. (Ord. 1971-120. Passed 12-21-71.)

(e) Contractors or subcontractors performing work on any land or building, whether new construction, additions, alterations or repairs, must also follow the duties imposed by Section 1305.201 of the Codified Ordinances regarding payment of the Income Tax Withholding Bond. (Ord. 1991-05. Passed 1-15-91.)

(f) The officer or employee having control or supervision of or charged with the responsibility of filing any return or declaration required by this chapter and making payment, or any officer of a corporation who is responsible for execution of the corporation's fiscal responsibilities, shall be personally liable for failure to file any return or declaration or pay the tax or employer withholding due by the provisions of this chapter. The dissolution, termination or bankruptcy of a corporation does not discharge a responsible officer's or employee's liability for a failure of the corporation to file returns or declarations or pay tax or employer withholding due. (Ord. 2000-46. Passed 7-11-00.)

181.1303 DECLARATION OF INCOME.

Except as provided in this Section, and in Section 181.1302, 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 tax year, together with the estimated tax due thereon, less tax withheld within the Municipality, less the tax credit allowed in Section 181.1902, unless such taxpayer anticipates that such tax will be fully withheld within the Municipality and any income earned outside of the Municipality, will be fully taxed at the same or 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 fifty dollars (\$50.00), no declaration or payment of estimated tax is required. If a person's income is wholly from wages from which the tax will be withheld and remitted to the Municipality in accordance with Section 181.1302, such person need not file a declaration. (Ord. 2000-26. Passed 4-25-00.)

181.1304 FILING OF DECLARATION.

(a) The declaration required by Section 181.1303 shall be filed on or before April 30 of each year during the effective period set forth in Section 181.0503 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. 1967-112. Passed 12-5-67.)

181.1305 FORM OF DECLARATION.

(a) The declaration required by Section 181.1303 shall be filed upon a form furnished by or obtainable from the Administrator. As provided in Section 181.1303, credit shall be taken for the Municipality tax to be withheld from any portion of such income and credit shall be taken for tax to be paid or withheld and remitted to another taxing municipality, in accordance with the provisions of Section 181.1902.

(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. 1971-120. Passed 12-21-71.)

181.1306 PAYMENT TO ACCOMPANY DECLARATION.

The declaration of estimated tax to be paid to the Municipality 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. However, in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates. (Ord. 1973-144. Passed 12-4-73.)

181.1307 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 Municipality shall be paid therewith in accordance with the provisions of Section 181.1301. However, 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 any 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. 1971-120. Passed 12-21-71.)

181.1308 EXTENSION OF FILING TIME.

The Administrator may extend the time for filing of any return required, making of any payment or performing any other act required by this chapter for a period of not to exceed six months beyond the original required date.
(Ord. 1967-112. Passed 12-5-67.)

INTEREST AND PENALTIES

181.1501 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 chapter and remaining unpaid after they become due, shall bear interest at the rate of eight percent (8%) per annum.

(Ord. 1980-06. Passed 1-16-80.)

181.1502 PENALTIES ON UNPAID TAX.

In addition to interest as provided in Section 181.1501, penalties based on the unpaid tax or installments of estimated tax are hereby imposed as follows:

- (a) For failure to pay taxes or estimated taxes due, other than taxes withheld: ten percent per annum, but not less than fifteen dollars (\$15.00).
- (b) For failure to remit taxes withheld from employees: ten percent per month or fraction thereof, but accumulated penalty shall not exceed fifty percent upon any unpaid amount and shall not be less than fifteen dollars (\$15.00).

(Ord. 1980-06. Passed 1-16-80.)

181.1503 EXCEPTIONS.

A penalty shall not be assessed on an additional tax assessment made by the Administrator against a taxpayer when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator. In absence of fraud neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit, providing an amended return is filed and the additional tax is paid within three months after a final determination of the Federal tax liability.

(Ord. 1967-112. Passed 12-5-67.)

181.1504 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. 1971-120. Passed 12-21-71.)

181.1505 VIOLATIONS.

Any person who shall:

- (a) Fail, neglect or refuse to make any return or declaration required by this chapter;
- (b) Make an incomplete, false or fraudulent return;
- (c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;
- (d) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator;
- (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;
- (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;
- (g) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer;
- (h) Fail to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby;

- (i) Give to any 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 or date thereof;
- (j) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and Municipal 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 chapter, shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both, for each offense.
(Ord. 1967-112. Passed 12-5-67.)

181.1506 LIMITATION ON PROSECUTION.

All prosecutions under this chapter must be commenced within the time prescribed by Ohio R.C. 718.06.

181.1507 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. 1967-112. Passed 12-5-67.)

COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS

181.1701 UNPAID TAXES RECOVERABLE AS OTHER DEBTS.

All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit as other debts of like amount are recoverable. Except in the case of fraud, of 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 limitations, 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. 1967-112. Passed 12-5-67.)

181.1702 REFUNDS OF TAXES ERRONEOUSLY PAID.

Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time specified by Ohio R.C. 718.06.
(Ord. 1967-112. Passed 12-5-67.)

181.1703 AMOUNTS OF LESS THAN ONE DOLLAR.

Amounts of less than one dollar (\$1.00) shall not be collected or refunded.
(Ord. 1967-112. Passed 12-5-67.)

TAXPAYER RELIEF AND RECIPROCITY PROVISIONS

181.1901 NONRESIDENT TAXPAYER.

EDITOR'S NOTE: The provisions of Section 181.1901 were repealed by Ordinance 1971-120, passed December 21, 1971.

181.1902 TAX CREDIT.

(a) When the taxable income of a resident of the Village is subject to a municipal income tax in another municipality on the same income taxable under this chapter, such resident shall be allowed a credit of the amount of income tax paid on such taxable income to such other municipality, equal to one hundred percent (100%) of the amount obtained by multiplying the lower of the tax rate of such other municipality or of the Village of Oakwood by the taxable income earned in or attributable to the municipality of employment or business activity but, in any event, such credit shall not be applied to a rate in excess of two percent (2%) of the taxable income earned in or attributable to the municipality of employment or business activity. For the purposes of this section taxable income shall include the distributive share of net profits of a resident partner or owner of an unincorporated business entity. (Ord. 1992-55. Passed 10-6-92.)

(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 Village 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 chapter for failure to file a return. (Ord. 1989-16. Passed 1-27-89.)

181.1903 CLAIM FOR CREDIT.

EDITOR'S NOTE: The provisions of Section 181.1903 were repealed by Ordinance 1971-120. Passed December 21, 1971.

DISBURSEMENT OF RECEIPTS OF TAX COLLECTION**181.2101 DISBURSEMENT OF FUNDS COLLECTED.**

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

- (a) First, such part thereof as shall be necessary to defray all expenses of collecting the tax and of administering and enforcing the provisions of this chapter shall be paid;
- (b) The balance remaining after payment of the expenses referred to in subsection (a) hereof shall be deposited in the General Fund for Municipal purposes. (Ord. 1967-112. Passed 12-5-67.)

DUTIES AND AUTHORITY OF THE ADMINISTRATOR**181.2301 DUTY TO RECEIVE TAX IMPOSED.**

It shall be the duty of the Administrator to receive the tax imposed by this chapter from the taxpayer, to keep an accurate record thereof and to report all money so received in the manner prescribed herein. (Ord. 1967-112. Passed 12-5-67.)

181.2302 DUTY TO ENFORCE COLLECTION.

It shall be the duty of the Administrator to enforce payment of all taxes owing to the Municipality, 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. 1967-112. Passed 12-5-67.)

181.2303 AUTHORITY TO MAKE AND ENFORCE REGULATIONS.

The Administrator is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns. (Ord. 1967-112. Passed 12-5-67.)

181.2304 AUTHORITY TO ARRANGE INSTALLMENT PAYMENTS.

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

Failure to make any deferred payment when due shall cause the total unpaid amount, including penalty and interest, to become due and payable upon demand and the provisions of Sections 181.1701 and 181.1505 shall apply. (Ord. 1967-112. Passed 12-5-67.)

181.2305 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 Municipality from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined together with interest and penalties thereon, if any. (Ord. 1967-112. Passed 12-5-67.)

181.2306 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 chapter, for the purpose of verifying the accuracy of any return made, or, if no return was made to ascertain the tax due under this chapter.

Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized. (Ord. 1967-112. Passed 12-5-67.)

181.2307 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. 1967-112. Passed 12-5-67.)

181.2308 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 persons subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this 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 181.1505. (Ord. 1967-112. Passed 12-5-67.)

181.2309 CONFIDENTIAL NATURE OF INFORMATION OBTAINED.

Any information gained as the result of any returns, investigations, hearings or verifications required or otherwise authorized by this chapter shall be confidential except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this section, shall be fined not more than one thousand dollars (\$1000) 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 Municipality 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. 1967-112. Passed 12-5-67.)

181.2310 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. 1967-112. Passed 12-5-67.)

181.2311 AUTHORITY TO CONTRACT FOR CENTRAL COLLECTION FACILITIES.

The Municipality, having already entered into an agreement for the establishment of a Regional Council of Governments pursuant to Ordinance 1971-54, which Council has organized a municipal tax collection agency known as the "Regional Income Tax Agency," and the Board of Trustees of the Regional Income Tax Agency is authorized to administer and enforce the provisions of this chapter as the agent of the Municipality, and the duties and authority of the Administrator hereunder may be performed by the Board of Trustees of the Agency through the Administrator of the Agency. However, the Administrator of the Agency shall have no authority to abate penalties or interest provided for in Section 181.1501 and Section 181.1502. (Ord. 1971-120. Passed 12-21-71.)

181.2312 ASSIGNMENT OF DUTIES AND AUTHORITY OF THE ADMINISTRATOR.

In the event the Mayor, on behalf of the Municipality, enters into an agreement with any other municipal corporation, firm or private corporation, to act as agent for the Municipality for the purpose of administering the income tax laws of the Municipality and of providing a central facility for the collection of the income tax, as provided in Section 181.2311, then all or part of the duties and authority of the Administrator may be assigned by such agreement to such other municipal corporation. Such agreement shall be approved by Council. (Ord. 1967-112. Passed 12-5-67.)

BOARD OF REVIEW

181.2501 BOARD OF REVIEW ESTABLISHED.

A Board of Review, consisting of the Director of Finance, or a person designated by him, the Director of Law, or an Assistant Director of Law designated by him and a resident elector appointed by Council, 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 shall be conducted privately and the provisions of Section 181.2309 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal.
(Ord. 1967-112. Passed 12-5-67.)

181.2502 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 chapter, must be approved by the Board of Review, subject to confirmation of Council, before the same becomes effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator and, at the request of the taxpayer, or Administrator, is empowered to substitute alternate methods of allocation. (Ord. 1967-112. Passed 12-5-67.)

181.2503 RIGHT OF APPEAL.

Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this chapter may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decisions or any part thereof.
(Ord. 1967-112. Passed 12-5-67.)

OTHER PROVISIONS

181.2701 DECLARATION OF LEGISLATIVE INTENT.

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein is found to be unconstitutional, illegal or invalid such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter; shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.
(Ord. 1967-112. Passed 12-5-67.)

181.2702 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of 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 chapter shall have been fully terminated, subject to the limitations contained in Sections 181.1701, 181.1702, 181.1703, 181.1505, 181.1506 and 181.1507.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 181.1101 and 181.1302 of this chapter as though the same were continuing.
(Ord. 1967-112. Passed 12-5-67.)

181.2703 REVIEW BY COUNCIL.

Council shall review this chapter during December of 1971, for the purpose of determining whether the tax imposed herein shall continue in effect. Any failure by Council to review this chapter or to make any determination with respect to the continuation of this tax shall in no way effect the validity thereof.
(Ord. 1967-112. Passed 12-5-67.)

181.2704 RENTAL OR LEASE REPORTS.

(a) On or before August 1, 1991, all property owners of rental or leased property who rent to tenants, eighteen years of age or older, residential premises, shall file with the Tax Administrator, a report showing the name and address of each such tenant who occupies residential premises within the corporation limits of the Village as of August 1, 1991.

(b) Beginning August 1, 1991, and thereafter, all owners of rental or leased residential property having fifteen or more individual residential units within the corporation limits of the Village, shall file with the Tax Administrator a report showing:

- (1) The name and address of each new tenant, eighteen years of age or older, who has commenced occupying any such rental or leased residential premises during the preceding calendar quarter; and
- (2) The name and forwarding address, if known, of each former tenant, eighteen years of age or older, who has vacated such rental or leased residential premises during the preceding calendar quarter. Such report shall be filed on March 31, June 30, September 30 and December 31 in each calendar year.

(c) Beginning August 1, 1991, and thereafter, all owners of rental or leased residential property having fewer than fifteen residential units within the corporation limits of the Village shall file with the Tax Administrator a report showing the name and address of each new tenant, eighteen years of age or older, who has commenced occupying any such rental or leased residential premises. Such report shall be filed within thirty days after such new tenant has commenced occupying such premises.

(d) Beginning August 1, 1991, and thereafter, all owners of rental or leased residential property having fewer than fifteen residential units within the corporation limits of the Village shall file with the Tax Administrator, a report showing the name and forwarding address, if known, of each former tenant, eighteen years of age or older, who has vacated any such rental or leased residential premises. Such report shall be filed within thirty days after such former tenant has vacated such premises.
(Ord. 1991-20. Passed 2-19-91.)

181.2705 TENANT DEFINED.

For the purposes of this chapter, "tenant" means:

- (a) If there is a written lease or rental agreement, the person or persons, eighteen years of age or older, who sign the written lease or rental agreement with the owner.
- (b) If there is an oral lease or rental agreement, the person or persons, eighteen years of age or older, with whom the owner enters into the oral lease or rental agreement. (Ord. 1991-20. Passed 2-19-91.)

181.2706 PENALTY.

Whosoever violates any provisions of Sections 181.2704 through 181.2705 of this chapter shall:

- (a) For the first offense pay a fine of not more than one hundred dollars (\$100.00);
- (b) For a second offense, pay a fine of not more than five hundred dollars (\$500.00);
- (c) For a third and all subsequent offenses, pay a fine of not more than one thousand dollars (\$1,000).
(Ord. 1991-20. Passed 2-19-91.)

ORDINANCE NO. 2006 - 29

INTRODUCED BY MAYOR AND COUNCIL AS A WHOLE

**AN EMERGENCY ORDINANCE AMENDING SECTION
181.1302(a) OF THE CODIFIED ORDINANCES OF THE
VILLAGE OF OAKWOOD RELATING TO A TECHNICAL
CORRECTION TO THE VILLAGE'S INCOME TAX CODE**

WHEREAS, with the adoption by the voters of the income tax adjustment in 1989, the Village failed to amend a section of its Code to reflect the effects of this new rate of taxation.

NOW THEREFORE, BE IT ORDAINED by the Council of the Village of Oakwood, County of Cuyahoga, and State of Ohio that:

SECTION 1. Section 181.1302(a) of the Codified Ordinances of the Village of Oakwood be and the same is hereby amended and, as amended, shall read as follows:

181.1302 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Municipality shall deduct, at the time of the payment of such salary, wages, commission or other compensation, the tax of ~~one~~ **two** percent per annum of the gross salaries, wages, commissions or other compensation due by the employer to the employee, 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. However, 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.

SECTION 2. The provisions of this Ordinance shall be effective retroactive to January 1, 1989.

SECTION 3. Existing Section 181.1302(a) of the Codified Ordinances of the Village of Oakwood be and the same is hereby repealed from and after the effective date of this Ordinance.

SECTION 4. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the Village, the reason for the emergency being that the same relates to the daily operation of a municipal department, therefore, provided it receives two-thirds (b) of the vote of all members of Council elected thereto, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise from and after the earliest period allowed by law.

ORDINANCE NO. 2006 -

PAGE NO. -2-

PASSED: July 13 2006

[Signature]
Robert C. Townsend II, President of Council

[Signature]
Debra L. Hladky, Clerk of Council

Presented to the Mayor July 13 2006

Approved: July 13 2006
[Signature]
Mayor, Gary V. Grosschalk

I, Debra L. Hladky, Clerk of Council of the Village of Oakwood, County of Cuyahoga and State of Ohio, do hereby certify that the foregoing Ordinance No. 2006-²⁹ was duly and regularly passed by this Council at the meeting held on the 13 day of July, 2006.

[Signature]
Debra L. Hladky, Clerk of Council

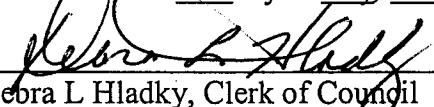
POSTING CERTIFICATE

I, Debra L. Hladky, Clerk of Council of the Village of Oakwood, County of Cuyahoga and State of Ohio, do hereby certify that Ordinance No. 2006-²⁹ was duly posted on the 14 day of July, 2006, and will remain posted for a period of fifteen (15) days thereafter in the Council Chambers and in not less than five (5) of the most public places in the municipality as determined by the Council of the said Village.


[Signature]
Debra L. Hladky, Clerk of Council

DATED: July 14 2006

I, Debra L Hladky, Clerk of Council, Village of Oakwood, County of Cuyahoga, State of Ohio do hereby certify this to be a true and correct copy of Ordinance 2006-28 passed by Oakwood Village Council on the 13th day of July, 2006.



Debra L Hladky, Clerk of Council



Date