

CHAPTER 193
Income Tax

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CROSS REFERENCES

- Power to levy - see Ohio Const., Art. XVIII, Sec. 3
- Fiscal provisions - see CHTR., Art. XIII, 1.0
- Rate of taxation limited - see CHTR., Art. XIII, 2.0
- Payroll deductions - see Ohio R.C. 9.42
- Municipal income taxes - see Ohio R.C. Ch. 718

193.01 PURPOSE AND PERMANENT FUNDS.

(a) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities, including recreation and capital improvements of the City of Rossford, there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided at the rate of two and one-quarter percent (2-1/4).

(b) That the following permanent municipal funds are hereby established:

- (1) General Fund, which shall include the Safety and Service Funds
- (2) Permanent Recreation Fund
- (3) Bond Retirement Fund
- (4) Street Light Fund
- (5) Street Construction, Maintenance and Repair Fund
- (6) State Highway Improvement Fund
- (7) Finance - City Income Tax Fund
- (8) Permanent Improvement Fund
- (9) Recreation Fund
- (10) Water Operating, Maintenance and Replacement Fund
- (11) Sanitary Sewer Operating, Maintenance and Replacement Fund
- (12) Marina Fund
- (13) Fire Capital Improvement Fund
- (14) Federal General Revenue Sharing Fund.

(Ord. 1897. Approved by voters 11-8-88.)

193.02 DEFINITIONS.

(a) As used in this Chapter 193, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning.

(1) "Administrator" means the Finance Director, who is the individual designated by the chapter to administer and enforce the provisions of the chapter.

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

(3) "Assignment" means the assignment by the resident of the City of Rossford of claim for refund due from another taxing municipality granting credit to nonresidents thereof.

(4) "Board of Review" means the Board created by and constituted as provided in Section 193.13.

(5) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity.

(6) "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.

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

(8) "Employer" means an individual, partnership, association, corporation, governmental 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 compensation basis.

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

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

(11) "Net profits" means the net gain from the operation of a business, profession or enterprise after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes.

(12) "Nonresident" means an individual domiciled outside the City of Rossford.

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

(14) "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.

(15) "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. 1897. Passed 11-8-88.)

(16) "Resident" means an individual domiciled in the City of Rossford. No person shall be considered to be domiciled in the City simply by virtue of the fact that a portion of the yard upon which that person's residence dwelling is located lies within the City limits unless all or part of the residence dwelling or appurtenant structures are located within the City limits.
(Ord. 93-040. Passed 9-27-93.)

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

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

(19) "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.

(20) "Taxing municipality" means any municipal corporation levying a municipal tax on salaries, wages, commissions and other compensation earned by individuals, and on the net profits earned from the operation of a business, profession or other activity.

(21) "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.

(b) The singular shall include the plural and the masculine shall include the feminine and the neuter.
(Ord. 1897. Approved by voters 11-8-88.)

193.03 IMPOSITION OF TAX.

(a) An annual tax for the purpose specified in Section 193.01 shall be imposed on and after January 1, 1989, at the rate of two and one-quarter percent (2-1/4%) per annum upon the following:

(1) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by residents of Rossford.

(2) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by nonresidents for work done or services performed or rendered in Rossford.

(3) A. On the portion attributable to Rossford of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in Rossford.

B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a resident unincorporated business entity not attributable to Rossford and not levied against such unincorporated business entity; provided, however, that the liability of an individual partner or owner taxable hereunder on income attributable to another taxing municipality shall be subject to the relief and reciprocity provisions of Section 193.15.
(Ord. 1897. Passed 11-8-88.)

(4) A. On the portion attributable to Rossford of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered, and business or other activities conducted in Rossford.

For the purpose of determining whether or not such net profits are earned in Rossford, income tax liability shall not be incurred simply by virtue of the fact that a portion of the land upon which the business, profession or other entity is conducted is annexed to or lies within the City limits of Rossford if the following conditions prevail:

1. The area of the land which lies within the City limits is twenty-five percent (25%) or less of the total land area upon which the business activity is conducted;

2. No revenue producing business activity is conducted upon the area which lies within the City limits.
(Ord. 93-040. Passed 9-27-93.)

B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a nonresident unincorporated business entity not attributable to Rossford and not levied against such unincorporated business entity; provided, however, that the liability of an individual partner or owner taxable hereunder on income attributable to another taxing municipality shall be subject to the relief and reciprocity provisions of Section 193.15.

(5) On the portion attributable to Rossford of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in Rossford, whether or not such corporations have an office or place of business in Rossford.
(Ord. 1987. Approved by voters 11-8-88.)

(6) On all income received as gambling winnings as reported on Internal Revenue Service Form W-2G, Form 5754 and/or any other form required by the Internal Revenue Service that reports winnings from gambling. Gambling includes but is not limited to lotteries, bingo, keno, slot machines, casino games, horse racing, dog racing, jai alai, sweepstakes, wagering pools, prizes and any other wagering transactions.
(Ord. 2005- 14. Passed 5-9-05.)

(b) The portion of the net profits attributable to Rossford of a taxpayer conducting a business, profession or other activity, both within and without the boundaries of Rossford, shall be determined as provided in Ohio R.C. 718.02, and in accordance with the rules and regulations adopted by the Administrator pursuant to this chapter.

(c) Operating Loss Carry Forward.

(1) The portion of a net operating loss sustained in any taxable year subsequent to the effective date of this chapter allocable to Rossford may be applied against the portion of the profit of succeeding years allocable to Rossford, until exhausted, but in no event for more than five taxable years. No portion of a net operating loss shall be carried back against the net profits of any prior year.

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

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

(d) Consolidated Returns.

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

(2) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operated a division, branch, factory, office, laboratory or activity within Rossford 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 Rossford. If the Administrator finds net profits are not properly allocated to Rossford 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 Rossford.

(e) Income Not Subject to Tax. Notwithstanding the foregoing provisions, the following shall not be considered as taxable income under the provisions hereof:

(1) Military pay and allowances received as a member of the armed forces of the United States.

(2) Income of religious, fraternal, charitable, scientific, literary, civic 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.

(3) Proceeds of insurance, annuities, workers' compensation insurance, social security benefits, pensions, compensation for damages for personal injuries or for property and like reimbursement, but not including damage for loss of profits.

(4) Interest and dividends from intangible property.

(Ord. 1897. Approved by voters 11-8-88.)

193.04 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 from January 1, 1989, until repealed as provided by law.

(Ord. 1897. Approved by voters 11-8-88.)

193.05 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer, except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 30 of the year following the effective date of this chapter and on or before April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period. The Administrator is hereby authorized to provide, by regulation, that the return of an employer or employee showing the amount of tax deducted by such employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Administrator shall be accepted as the return required of any employee whose sole income, subject to tax under this chapter, is such salary, wages, commissions or other compensation.

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

(1) A. The aggregate amount of salaries, wages, commissions and other compensation earned; and

B. The gross income from a business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income;

C. Such income shall include only income earned during the year, or portion thereof, covered by the return and subject to the tax imposed by this chapter.

(2) A. The amount of tax imposed by this chapter on income reported;

B. Any credits to which the taxpayer may be entitled under the provisions of Sections 193.06, 193.07 and 193.15; and

(3) Such other pertinent statements, information returns or other information as the Administrator may require.

(c) 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 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.

(d) (1) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the balance of tax due, if any, after deducting:

A. The amount of Rossford income tax deducted or withheld at the source pursuant to Section 193.06;

B. Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 193.07;

C. Any credit allowable under the provisions of Section 193.15.

(2) Should the return or the records of the Administrator indicate an overpayment of the tax to which the City of Rossford is entitled under the provisions of this chapter, such overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the administration, shall be refunded or transferred against any subsequent liability; provided, however, that overpayment of less than one dollar (\$1.00) shall not be refunded.

(e) Amended Returns.

(1) 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 and/or limitations contained in Sections 193.11 and 193.15. Such amended returns 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.

(2) Within three months from the final determination of a federal tax liability affecting the taxpayer's Rossford tax liability, such taxpayer shall make and file an amended Rossford return showing income subject to the City of Rossford 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. 1897. Approved by voters 11-8-88.)

193.06 COLLECTION AT SOURCE.

(a) (1) Each employer within or doing business within the City of Rossford who employs one or more persons on a salary, wage, commission or other compensation basis shall, at the time of payment thereof, deduct the tax of two and one-quarter percent (2-1/4%) from the gross salaries, wages, commissions or other compensation earned by Rossford residents regardless of where such compensation was earned and shall deduct the tax of two and one-quarter percent (2-1/4%) from the salaries, wages, commissions or other compensation earned within Rossford by nonresidents.

(2) Notwithstanding the provisions of subsection (a)(1) hereof, where such employer employs a Rossford resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to the City of Rossford only the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this chapter.

(Ord. 1897. Approved by voters 11-8-88.)

(3) Each employer shall, on or before the last day of the month following the close of each calendar quarter, make a return and remit to the City of Rossford the tax hereby required to be withheld. However, any employer who deducts taxes in the amount of five hundred dollars (\$500.00) or more per month shall remit to the City on or before the fifteenth day of the second and third month of the calendar quarter, the taxes so deducted monthly. Such return shall be made 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.

(Ord. 2002-19. Passed 8-21-02.)

(4) On or before the 31st day of January following any calendar year, such employer shall file with the Administrator an information return withheld, showing the name, address and social security number of the employee, the total amount of compensation paid during the year and the amount of Rossford income tax withheld from such employee.

(Ord. 1897. Approved by voters 11-8-88.)

193.07 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 193.06, or who engages in any business, profession, enterprise or activity subject to tax imposed by Section 193.03, shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity, together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages from which tax will be withheld and remitted to the City of Rossford in accordance with Section 193.06, such person need not file a declaration.

(b) (1) Such declaration shall be filed on or before April 30 of each year during the life of this chapter, or within four months of the date the taxpayer becomes subject to tax for the first time.

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

(c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator. Credit shall be taken for Rossford income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax payable to other taxing municipalities in accordance with the provisions of Section 193.15.

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

(d) The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Administrator at least one-fourth of the estimated annual tax due after deducting:

(1) Any portion of such tax to be deducted or withheld at the source pursuant to this chapter;

(2) Any credits allowable under the provisions of Section 193.15; and

(3) Any overpayment of previous year's tax liability which taxpayer has not elected to have refunded.

At least a similar amount shall be paid on or before the last day of the sixth, ninth and twelfth month after the beginning of taxpayer's taxable year, provided that in case an amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.

(e) 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 Rossford shall be paid therewith in accordance with the provisions of Section 193.05.

(f) Within thirty days after a new tenant occupies rental property of any kind within the City of Rossford, all property owners of rental property who rent to tenants apartments, rooms, trailer parks or other rental accommodations shall file with the Tax Commissioner of the City of Rossford a report showing the names, addresses, telephone numbers, if available, and place of employment of each such tenant who occupies an apartment, a room in a rooming house, space in a trailer park or other rental accommodation within the corporate limits of the City of Rossford, Wood County, Ohio.

(g) Within thirty days after a tenant vacates an apartment, room, trailer park or other rental property located within the City of Rossford, Ohio, the property owner of such vacated rental property shall file with the Tax Commissioner of the City of Rossford a report showing the date of vacation of such rental property by such tenant and identifying each such vacating tenant.

(h) Whoever violates subsection (f) or (g) hereof, is guilty of a minor misdemeanor on a first offense; on a second offense committed within one year after the first offense, such person is guilty of a misdemeanor of the fourth degree; on each subsequent offense committed within one year after the first offense, such person is guilty of a misdemeanor of the third degree. The penalties for such misdemeanors are provided for in Section 501.99 of the Rossford Municipal Code.

(Ord. 1897. Approved by voters 11-8-88.)

193.08 ADMINISTRATOR AND HIS DUTIES.

(a) (1) It shall be the duty of the Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all moneys so received.

(2) It shall be the duty of the Administrator to enforce payment of all taxes owing Rossford, to keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

(b) Such 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.

(c) 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 Rossford 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.

(d) Subject to the consent of the Board of Review, or pursuant to regulation approved by such Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section 193.10.

(e) The Administrator shall be appointed by the Mayor, subject to the approval of Council. He may be removed at any time with or without cause by a two-thirds vote of Council. He shall give bond in such sum and shall receive such compensation as may be determined from time to time by Council. Subject to the approval of Council, he shall have authority to employ such assistants, clerks, investigators and other help on a full or part-time basis as he may determine is necessary for proper performance of his duties under the chapter. Such assistants, clerks, investigators and other help shall receive such compensation as may be determined from time to time by Council.

(Ord. 1897. Approved by voters 11-8-88.)

193.09 INVESTIGATIVE POWERS OF ADMINISTRATOR; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

(a) 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.

(b) 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 as parties or witnesses, he believes such persons have knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records and federal income tax returns, or 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 section or with an order or subpoena of the Administrator authorized hereby, shall be deemed a violation of this chapter, punishable as provided in Section 193.12.

(d) Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this chapter, shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than five hundred dollars (\$500.00) 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 of Rossford who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

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

(Ord. 1897. Approved by voters 11-8-88.)

193.10 INTEREST AND PENALTIES.

(a) All taxes imposed and all moneys withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of one-half of one percent ($\frac{1}{2}\%$) per month or fraction thereof.

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

(1) For failure to pay taxes due - other than taxes withheld: one and one-half percent ($1\frac{1}{2}\%$) per month or fraction thereof, or ten dollars (\$10.00) per month, whichever is the greater.

(2) For failure to remit taxes withheld from employees: five percent (5%) per month, or fraction thereof, or five dollars (\$5.00), whichever is the greater.

(c) In addition to all other interest and penalties provided in Ordinance No. 799, as amended, for failure to timely file a final return when no tax is due: a penalty of ten dollars (\$10.00).

(d) Exceptions. A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator; and provided further that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three months after final determination of the federal tax liability.

(e) Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both; or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and/or interest, the Board may, nevertheless, abate penalty or interest or both.

(Ord. 1897. Approved by voters 11-8-88.)

193.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereof, by suit, as other debts of like amount are recoverable. Except in the case of fraud, omission of a substantial portion of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed, whichever is later; provided, however, in those cases in which the Commissioner of Internal Revenue and 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.

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the date which such payment was made or the return was due, or within three month after final determination of the federal tax liability, whichever is later.

(c) Amounts of less than one dollar (\$1.00) shall not be collected or refunded. (Ord. 1897. Approved by voters 11-8-88.)

193.12 VIOLATIONS AND PENALTIES.

(a) Any person who shall:

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

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

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter; or,

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

(5) 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,

(6) 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,

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

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

(9) 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,

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

(11) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter; 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.

(b) All prosecutions under this section must be commenced within five years from the time of the offense complained of, except in the case of failure to file a return or in case of filing a false or fraudulent return, in which event the limitation of time within which prosecution must be commenced shall be ten years from the date the return was due or the date the false or fraudulent return was filed.

(c) 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. 1897. Approved by voters 11-8-88.)

193.13 BOARD OF REVIEW.

(a) A Board of Review, consisting of the Law Director, as Chairman, and other individuals to be appointed by the Mayor of Rossford, is hereby created. 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 193.09 with reference to the confidential character of information required to be disclosed by the chapter shall apply to such matters as may be heard before the Board.

(b) All rules and regulations and amendments or changes thereto which are adopted by the Administrator under the authority conferred by this chapter, shall be approved by the Board 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.

(c) 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 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. 1897. Approved by voters 11-8-88.)

193.14 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be applied for the following purposes and in the following order, to-wit:

(a) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and the cost of administering and enforcing the provisions thereof.

(b) The sum of two hundred thousand dollars (\$200,000) per year and such additional sums as may be appropriated by Council, to the General Fund for general operating expenses.

(c) Any balance of funds remaining shall be appropriated, as deemed necessary, by Council for the following Municipal purposes: General Municipal operations, including, but not limited to, Municipal services, maintenance and acquisition of equipment and/or appropriation to the Capital Improvements Funds.

(Ord. 1897. Approved by voters 11-8-88.)

193.15 RELIEF PROVISIONS.

(a) Whenever a Rossford resident individual is subject to and has paid a tax on the same income taxable under this chapter to another municipality or state, other than the State of Ohio, such Rossford resident shall be allowed a credit against the tax imposed by this chapter of the amount of tax paid to such other municipality or state, other than the State of Ohio, on the same income, but such credit shall not exceed the tax imposed by this chapter on the same income.

(b) Rossford resident individuals entitled to such credit shall file a return indicating the kind, amount and source of such income, the amount, if any, of personal exemptions to which he is entitled, and the amount of tax paid to such other municipality or state, other than the State of Ohio.

(c) No credit will be given unless the taxpayer claims such credit on his final return or other form prescribed by the Tax Commissioner, and presents such evidence of the payment of a similar tax to another municipality or state, other than the State of Ohio, as the Tax Commissioner may require.

(d) The Commissioner of Taxation, or any duly authorized agent or employee, may exchange information with the Administrator or his authorized agent, or employees of other taxing jurisdictions for the purpose of verifying any claims for credit by Rossford residents, or for the purpose of verifying any claims for credit for taxes paid to the City of Rossford by residents of such other taxing jurisdictions, and may enter into agreements for such purpose.
(Ord. 1897. Approved by voters 11-8-88.)

193.16 SAVING CLAUSE.

If any sentence, clause, section or part of this chapter or any tax against any individual or any of the several groups specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of the Council of Rossford that this chapter, as adopted, has no such unconstitutional, illegal or invalid sentence, clause, section or part thereof included herein.
(Ord. 1897. Approved by voters 11-8-88.)

193.17 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective, insofar as the levy of taxes is concerned, until repealed as provided by law and insofar as the collection of taxes levied hereunder and actions or proceedings for collection of 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 193.11 and 193.12.

(b) Annual returns due for all or part of the last effective year of this chapter shall be due on the date provided in Sections 193.05 and 193.06 as though the same were continuing.

(Ord. 1897. Approved by voters 11-8-88.)

193.18 REPEAL PROVISIONS.

All prior ordinances of the City relating to the taxation of income as previously enacted are hereby repealed as of December 31, 1988, conditioned upon and subject to the approval of this chapter by the electorate at the next general election; provided that if the approval of the electorate is not received, then the repeal sections of this chapter shall be of no force and effect as presently enacted.

(Ord. 1897. Approved by voters 11-8-88.)