

1109-08

VILLAGE OF SARDINIA, OHIO
ORDINANCE 2008- 1109-08 AMENDING SECTION 3(A) OF ORDINANCE 562

WHEREAS, there are insufficient funds for general municipal operation, maintenance of equipment, and provision for municipal services.

WHEREAS, Council desires to increase the rate of income tax provided for in Section 3(A) of Ordinance 562 from ½ % per annum to 1 % per annum.

NOW, THEREFORE, BE IT ORDAINED by the Village Council of the Village of Sardinia, Brown County, Ohio,

Section I

The first paragraph of Section 3(A) of Ordinance 562 shall be amended to read as follows:

"INCOME TAX ORDINANCE AMENDMENT

SECTION 3. IMPOSITION OF TAX.

A. BASIS OF IMPOSITION

For taxable years beginning in 2008, and subject to the provisions of Section 16 of this ordinance, an annual tax for the purposes specified in Section 1 hereof shall be imposed on and after January 1, 2008 by this ordinance at the rate of one percent (1%) per annum upon the following:"

Section II:

The first paragraph of Existing Section 3(A) of Ordinance 562 is hereby repealed. Existing Subsections of paragraph (3)(A)(1) through (3)(A)(5) shall be unaffected by this amendment.

Section III:

This Ordinance shall take effect at the earliest time permitted by law.

Section III: Open Meeting Provision

This Sardinia Village Council hereby finds and determines that all formal actions relative to the passage of this resolution were taken in an open meeting of this Council, and that all deliberations of this Council and of its committees if any which resulted in formal action, were taken in meetings open to the public, in full compliance with applicable legal requirements, including Section 121.22 of the Revised Code.

Upon Roll call, the following votes were cast:

	<u>yea</u>	<u>nay</u>		<u>yea</u>	<u>nay</u>
Donald Butcher	<u>yea</u>	—	Mary Lou Martin	<u>yea</u>	—
Julie Shannon	<u>absent</u>	—	Cindy Inlow	<u>absent</u>	—
Tom Reifenberger	<u>yea</u>	—	Paul E. Gould	<u>yea</u>	—

Terry Downs
Terry Downs, Mayor

ATTEST:

Fiscal Officer Tracy Jodrey
Tracy Jodrey
Village Fiscal Officer

Ordinance No. 562

Passed November 6, 19 85

ORDINANCE NO. 562

AN ORDINANCE TO ESTABLISH A MUNICIPAL INCOME TAX TO PROVIDE FUNDS FOR THE PURPOSES OF GENERAL MUNICIPAL OPERATION, MAINTENANCE OF EQUIPMENT, EXTENSION, ENLARGEMENT AND IMPROVEMENT OF MUNICIPAL SERVICES AND FACILITIES AND CAPITAL IMPROVEMENTS, SAID MUNICIPAL INCOME TAX TO BE IMPOSED ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATIONS EARNED BY RESIDENTS OF THIS MUNICIPALITY; ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THIS MUNICIPALITY, FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THIS MUNICIPALITY; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THIS MUNICIPALITY; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THIS MUNICIPALITY BY NON-RESIDENTS, AND ON THE NET PROFITS EARNED BY ALL CORPORATIONS DOING BUSINESS IN THIS MUNICIPALITY AS THE RESULT OF WORK DONE OR SERVICES PERFORMED OR RENDERED IN THIS MUNICIPALITY; REQUIRING THE FILING OF RETURNS AND FURNISHING OF INFORMATION BY EMPLOYERS AND ALL THOSE SUBJECT TO SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT THE SOURCE AND PAYING THE SAME TO THIS MUNICIPALITY; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX; DECLARING VIOLATION THEREOF TO BE A MISDEMEANOR AND IMPOSING PENALTIES THEREFOR; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY the Council of the Village of Sardinia, Brown County, Ohio, two-thirds (2/3) or more of all members thereof concurring as follows, that:

SECTION 1. PURPOSE.

To provide funds for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of this municipality there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

SECTION 2. DEFINITIONS.

As used in this ordinance, 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.

ASSOCIATION -- A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

BOARD OF REVIEW -- The Board created by and constituted as provided in SECTION 13 of this ordinance.

BUSINESS -- 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, including but not limited to the renting or leasing of property, real, personal or mixed.

CORPORATION -- 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.

EMPLOYEE -- One who works for wages, salary, commission or other type of compensation in the service of any employer.

EMPLOYER -- 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.

FISCAL YEAR -- An accounting period of twelve months or less ending on any day other than December 31st.

FORM 2106 -- The Internal Revenue Service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.


GROSS RECEIPTS -- The total income from any source whatsoever.

INTERNAL REVENUE CODE -- The Internal Revenue Code of 1954, 68 A Stat. 3, 26 U.S.C.1, as amended.

MUNICIPALITY -- The Village of Sardinia, Ohio.

Ordinance No. 562

Passed November 6, 1985

National Graphics Corp., Cols., O. 

Form No. 2806-A

~~Ordinance No. 180~~ ^{Passed} 19 ~~1985~~ -- A net gain from the operation of a business, profession, enterprise or other activity after provisions for all ordinary, reasonable 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 ordinance, federal, state and other taxes based on income exclusive of the amount of Ohio franchise tax computed on the net worth basis; and in the case of an association, without deduction of salaries paid to partners, and other owners; and otherwise adjusted to the requirements of this ordinance.

NON-RESIDENT -- An individual domiciled outside this municipality.

NON-RESIDENT UNINCORPORATED BUSINESS ENTITY -- An unincorporated business entity not having an office or place of business within this municipality.

PERSON -- Every natural person, partnership, fiduciary, association, or corporation. Whenever used in any clause prescribing and imposing a penalty the term "person" as applied to corporations, the officers thereof.

PLACE OF BUSINESS -- 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.

RESIDENT -- An individual domiciled in this municipality.

RESIDENT UNINCORPORATED BUSINESS ENTITY -- An unincorporated business entity having an office or place of business within this municipality.

TAXABLE INCOME -- Wages, salaries, and other compensation paid by an employer or employers before any deductions other than the deduction taken by a taxpayer for federal income tax purposes on the taxpayer's Form 2106 and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of that ordinance.

TAXABLE YEAR -- The calendar year, or the fiscal year upon the basis of which net profits are to be computed under this ordinance 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.

TAX COMMISSIONER -- The individual designated by this ordinance, who may be the Treasurer of this municipality or an employee thereof, whether elected or appointed who shall be responsible for the administration and enforcement of the provisions of this ordinance.

TAXPAYER -- A person, whether an individual, partnership, association, or any corporation or other entity, required hereunder to file a return or pay a tax.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 3. IMPOSITION OF TAX.

A. BASIS OF IMPOSITION.

Subject to the provisions of Section 16 of this ordinance, an annual tax for the purposes specified in Section 1 hereof shall be imposed on and after the effective date of this ordinance at the rate of one-half of one percent (1/2%) per annum upon the following:

1. On all salaries, wages, commissions and other compensation earned during the effective period of the ordinance by residents of this municipality, less the amount taken as a deduction by the taxpayer for federal income tax purposes on Form 2106.

2. On all salaries, wages, commissions and other compensation earned during the effective period of the ordinance by non-residents for work done or services performed or rendered in this municipality, less the amount taken as a deduction by the taxpayer for federal income tax purposes on Form 2106.

3. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance 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 this municipality.

Ordinance No. 562 Contd.

Passed November 6, 19 85

(b) On the portion of distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

4. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance of all non-resident unincorporated businesses, professions or other entities, derived from sales made, work done, or services performed or rendered and business or other activities conducted in this municipality, whether or not such unincorporated business entity has an office or place of business in this municipality.

(b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a non-resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

5. On the portion attributable to this municipality, of the net profits earned during the effective period of this ordinance of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in this municipality, whether or not such corporations have an office or place of business in this municipality.

B. ALLOCATION OF NET PROFITS

Where a person conducts a business both within and outside the municipality, the portion of the entire net profits of such business to be allocated as having been made within the municipality may be determined from the records of such business, if such business has bonafide records which disclose with reasonable accuracy what portion of its net profits is attributable to that part of its activities conducted within the municipality or, at the option of the taxpayer may be determined by the following formula, which shall be used if the taxpayer has no bonafide records showing net profits from Sardinia business activities, subject, however, to the provisions of sub-paragraph 2 hereof.

1. Multiply the entire net profits of the business by a business allocation percentage to be determined by:

(a) ascertaining the percentage which the average net book value of the real and tangible personal property owned or used in the business and situated within the municipality, during the period covered by the return, is of the average net book value of all the real and tangible personal property owned or used in the business, wherever situated, during such period.

(b) ascertaining the percentage which the gross receipts of the business from sales made and services performed in the municipality, during the period covered by the return, are of the total gross receipts from all sales and services, wherever made or performed, during such period.

(c) ascertaining the percentage which the total wages, salaries, commissions, and other compensation paid, during the period covered by the return, to employees for services performed in the municipality is of the total wages, salaries, commissions, and other compensation paid during such period to all employees within and outside the municipality.

(d) adding together the percentages determined in accordance with subparagraphs (a), (b) and (c) above, or such of the aforesaid percentages as are applicable to the particular taxpayer, and dividing the total so obtained by the number of percentages used in deriving said total.

(1) A factor is applicable even though it may be allocable entirely in or outside the municipality.

(2) Provided, however, that in the event a just and equitable result cannot be obtained under the formulas provided for herein, the Board of Review, upon application of the taxpayer or the Tax Commissioner, shall, under uniform regulations adopted by the Board, have the authority to substitute other factors or methods calculated to effect a fair and proper allocation.

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 ordinance, allocable to this municipality may be applied against the portion of the profit of succeeding taxable year(s), allocable to this municipality, until exhausted, but in no event for more than five (5) taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

RECORD OF ORDINANCES

170-A

National Graphics Corp., Cols., O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 19 87

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

3. The Tax Commissioner 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, required, or denied in accordance with Rules and Regulations prescribed by the Tax Commissioner.

2. In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within this municipality constituting a portion only of its total business, the Tax Commissioner shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to this municipality. If the Tax Commissioner finds net profits are not properly allocated to this municipality 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 this municipality.

E. EXCEPTIONS.

The tax provided for herein shall not be levied upon the military pay or allowances or members of the armed forces of the United States, or upon the net profits or any civic, charitable, religious, fraternal or other organization specified in Section 718.01 of the Revised Code of Ohio to the extent that such net profits are exempted from municipal income taxes under said section.

SECTION 4. EFFECTIVE PERIOD.

Said 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 the effective date of this ordinance.

SECTION 5. RETURN AND PAYMENT OF TAX.

A. DATES AND EXEMPTIONS.

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 ordinance, and on or before April 30 of each year thereafter. A taxpayer on a fiscal year accounting basis for federal income tax purposes shall, beginning with the first fiscal year, any part of which falls within the effective period of this ordinance, file his return within four (4) months from the end of such fiscal year or period. The Tax Commissioner is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Tax Commissioner shall be accepted unless otherwise specified as the return required of any employee whose sole income, subject to tax under this ordinance, is such salary, wages, commissions, or other compensation.

B. RETURNS AND CONTENTS THEREOF.

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

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

2. The amount of the tax imposed by this ordinance on such earnings and profits; and

3. Such other pertinent statements, information returns, or other information as the Tax Commissioner may require, including a statement that the figures used in the return are the figures used in the return for federal income tax, adjusted to set forth only such income as is taxable under the provisions of this Ordinance.

RECORD OF ORDINANCES

National Graphics Corp., Cols., O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 1985

C. EXTENSIONS.

The Tax Commissioner may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Tax Commissioner 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 shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

D. PAYMENT WITH RETURNS.

1. The taxpayer making a return shall, at the time of the filing thereof pay to the Tax Commissioner the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 6 of this ordinance, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of Section 7 of this ordinance, credit for the amount so paid 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 said return.

2. A taxpayer who has overpaid the amount of tax to which this municipality is entitled under the provisions of this ordinance may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded, provided that no additional taxes or refunds of less than five dollars (\$5.00) shall be collected or 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 Section 11. Such amended returns shall be on a form obtainable on request from the Tax Commissioner. 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 (3) months from the final determination of any change of federal tax liability affecting the taxpayer's tax liability to this municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of this municipality 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.

SECTION 6. COLLECTION AT SOURCE.

A. WITHHOLDING BY EMPLOYER.

In accordance with Rules and Regulations prescribed by the Tax Commissioner each employer within or doing business within this municipality shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one-half of one percent (1/2%) of the gross salaries, wages, commissions or other compensation due by the said employer to said employee or the tips or gratuities reported to said employer by each said employee for social security or federal income tax purposes and shall on or before the last day of the month following the close of each calendar quarter make a return and pay to the Tax Commissioner the amount of taxes so deducted. Said returns shall be on a form or forms prescribed by or acceptable to the Tax Commissioner and shall be subject to the Rules and Regulations prescribed therefor by the Tax Commissioner. 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.

B. EMPLOYER CONSIDERED AS TRUSTEE.

Such employer in collecting said tax shall be deemed to hold the same, until payment is made by such employer to this municipality, as a Trustee for the benefit of this municipality and any such tax collected by such employer from his employees, shall, until the same is paid to this municipality, be deemed a trust fund in the hands of such employer, provided however, that each employee shall be liable for the payment of the tax required to be deducted and withheld, whether or not such tax has, in fact been withheld.

RECORD OF ORDINANCES

National Graphics Corp., Cols., O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 19 85

C. PERSONAL LIABILITY OF CORPORATE OFFICERS.

It shall be the responsibility, jointly and severally, of the officers each corporation required to withhold the tax from the gross salaries, wages, commissions or other compensation due by the said corporation to said employee under this section to insure that all such taxes to be withheld are paid to this municipality in accordance with the provisions of this section. In the event the taxes to be withheld are not paid to this municipality in accordance with the provisions of this section, the officers of said corporation shall each be criminally liable under the provisions of Section 12, hereof.

D. LISTINGS OF EMPLOYEES.

On or before April 30 of each year beginning with the year 1986, each employer shall file a withholding return setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the Tax Commissioner. All payments not subject to withholding shall be reported on a form required by the Tax Commissioner.

E. DOMESTIC SERVANTS.

No person shall be required to withhold the tax on the wages or other compensation paid domestic servants employed exclusively in or about such person's residence, provided however, that such domestic servant shall be required to file his or her own return and pay the tax due thereon.

F. IMMEDIATE RETURNS.

The Tax Commissioner for good cause may require immediate returns and payments to be submitted to his office.

SECTION 7. DECLARATIONS.

A. REQUIREMENT FOR FILING.

Every person who anticipates any taxable income which is not subject to Section 6 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 3 hereof shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages from which the tax will be withheld and remitted to this municipality in accordance with Section 6 hereof, such person need not file a declaration.

1. Such declaration shall be filed on or before April 30 of each year during the life of this ordinance or within four (4) 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 (4) months after the beginning of each fiscal year or period.

C. FORMS.

1. Such declaration shall be filed upon a form furnished by, or obtainable from, the Tax Commissioner, provided, however, credit shall be taken for this municipality's income tax to be withheld from any portion of such income.

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

D. PAYMENT OF ESTIMATED TAX.

Such declaration or estimated tax to be paid this municipality shall be accompanied by a payment of at least one fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh, tenth and thirteenth months after the beginning of the taxable year. Provided however that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

RECORD OF ORDINANCES

National Graphics Corp., Coles, O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 19 85

E. PENALTY FOR UNDERESTIMATE.

If it appears that the original declaration and payments made for such year underestimated the taxpayer's income by thirty percent (30%) or more, the difference between seventy percent (70%) of said taxpayer's tax liability and the amount of estimated tax actually paid on or before the last day of the thirteenth month after the beginning of the taxable year, shall be subject to the interest and penalty provisions of Section 10 hereof.

F. ANNUAL RETURN REQUIRED.

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 this municipality shall be paid therewith in accordance with the provisions of Section 5 hereof.

A. COLLECTION AND MAINTENANCE RESPONSIBILITY.

1. There is hereby created within the office of the Treasurer of this municipality a bureau to be titled the Sardinia Income Tax Bureau for the administration of the provisions of this ordinance. Such Bureau shall consist of a Tax Commissioner (who may be the Treasurer of this municipality) and such deputies, clerical and secretarial personnel as may be determined to be necessary for the administration of this ordinance. All such personnel shall be appointed by the Mayor with the consent of Council.

2. It shall be the duty of the Tax Commissioner to receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; to report all monies so received; and to deposit all monies so received to the municipal treasury.

3. It shall be the duty of the Tax Commissioner to enforce payment of all taxes owing this municipality, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or to make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B. ENFORCEMENT AUTHORITY.

Said Tax Commissioner is hereby charged with the enforcement of the provisions of this ordinance, 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 ordinance, including provisions for the re-examination and correction of return.

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

Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Section 11 and 12 of the ordinance shall apply.

C. DETERMINATION OF TAXES.

In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Tax Commissioner may determine the amount of tax appearing to be due this 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.

D. COMPROMISE AUTHORITY.

Subject to the consent of the Board of Review or pursuant to regulation approved by said Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section 10 of this ordinance.

RECORD OF ORDINANCES

170-E

Ordinance No. 562 Contd.

Passed November 6, 1985

National Graphics Corp., Cols., O.

Form No. 2806-A

Ordinance No. SECTION 9. INVESTIGATIVE POWERS OF THE TAX COMMISSIONER - PENALTY
FOR DIVULGING CONFIDENTIAL INFORMATION. 19

A. EXAMINATION OF TAXPAYER'S RECORDS.

The Tax Commissioner, 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 Tax Commissioner believes is subject to the provisions of this ordinance, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Tax Commissioner, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

B. APPEARANCE ORDERS.

The Tax Commissioner 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 reported for taxation, or withheld, 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.

C. REFUSAL TO SUBMIT.

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 Tax Commissioner authorized hereby shall be deemed a violation of this ordinance, punishable as provided in Section 12 hereof.

D. CONFIDENTIAL NATURE OF INFORMATION.

Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this Ordinance shall be confidential, and no disclosure thereof shall be made except to municipal, county, state or federal taxing agencies, or except for official purposes as the Solicitor of the municipality shall determine, or except in accordance with proper judicial order. Any person divulging such information in violation of this section shall be guilty of a misdemeanor in the third degree and shall be fined not more than Five Hundred (\$500.00) Dollars and imprisoned not more than sixty (60) days, or both for each offense. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of this municipality 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. RETENTION OF RECORDS BY TAXPAYER.

Every taxpayer shall retain all records necessary to compute his tax liability for a period of five (5) years from the date his return is filed, or the withholding taxes are paid.

SECTION 10. INTEREST AND PENALTIES.

A. INTEREST.

All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one-half of one percent (1/2) per month or fraction thereof.

B. PENALTIES.

In addition to interest as provided in Paragraph A hereof, penalties for failure to pay taxes and to withhold and remit taxes pursuant to the provisions of this Ordinance are hereby imposed as follows:

1. In the case of taxpayers failing to pay the full amount of tax due, a penalty of the higher of: (a) Fifty (\$50.00) Dollars or (b) one and one-half (1-1/2%) percent per month or fraction thereof, of the amount of the unpaid tax, if the tax is paid during the first three months after said tax became due; a penalty of two and one-half (2-1/2%) percent per month or fraction thereof, of the unpaid tax, if said tax is paid between the fourth and sixth months after said tax became due; and a penalty of four and one-half (4-1/2%) percent per month, or fraction thereof, of

RECORD OF ORDINANCES

National Graphics Corp., Cols., O.

Form No. 2806-A

Ordinance No. 562 Contd

Passed November 6, 19 85

the amount of the unpaid tax, if said tax is paid later than six (6) months after it became due. The percentages herein specified, when used, shall apply from the first month of delinquency.

2. In the case of employers who fail to withhold and remit to the Tax Commissioner the taxes to be withheld from employees, a penalty of the higher of (a) One Hundred (\$100.00) Dollars or (b) two and one-half (2-1/2%) percent per month or fraction thereof, of the unpaid withholding if paid during the first three (3) months after it was due; a penalty of four and one-half (4-1/2%) percent per month or fraction thereof, of the unpaid withholding, if paid during the fourth to sixth month, inclusive, after it was due; and a penalty of five and one-half (5.5%) per month or fraction thereof, of the unpaid withholding, if paid later than six (6) months after it was due. The percentages herein specified, when used, shall apply from the first month of delinquency.

C. EXCEPTIONS.

A penalty shall not be assessed or an additional tax assessment made by the Tax Commissioner when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Tax Commissioner; 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 (3) months after final determination of the federal tax liability.

D. ABATEMENT BY BOARD OF REVIEW.

Upon recommendation of the Tax Commissioner, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Tax Commissioner to recommend abatement or penalty and/or interest, the Board may nevertheless abate penalty or interest, or both.

SECTION 11. COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

A. TIME LIMITATION ON SUITS.

All taxes imposed by this ordinance shall be collectible, together with any interest and penalties thereon, by a civil action at law. All additional assessments shall be made and all civil actions to recover municipal income taxes and penalties and interest thereon shall be brought within three (3) years after the tax was due or the return was filed, whichever is later.

B. TIME LIMITATION ON REFUNDS.

Taxes erroneously paid shall not be refunded unless a claim for a refund is made. Claims for refund of municipal income taxes must be brought within the time limitation provided in Division A of this section.

SECTION 12. VIOLATIONS - PENALTIES.

A. ENUMERATION OF AND PENALTIES.

Any person who shall:

1. Fail, neglect or refuse to make any return or declaration required by this ordinance; or
2. Make any incomplete, false or fraudulent return; or
3. Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this ordinance; or
4. Willfully fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Tax Commissioner; or
5. Refuse to permit the Tax Commissioner 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 Tax Commissioner 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 Tax Commissioner; or
7. Refuse to disclose to the Tax Commissioner any information with respect to the income or net profits of a taxpayer; or
8. Fail to comply with the provisions of this ordinance or of any order or subpoena of the Tax Commissioner authorized hereby; or

Ordinance No. 562 Contd.

Passed November 6, 19 87

9. Willfully fail, neglect, or refuse to make any payment on the estimated tax for any year as required by Section 7, or

10. Fail, as an officer or resident manager of a corporation, to cause the tax withheld from the wages of the employees of such corporation pursuant to this Ordinance to be paid to the municipality in accordance with the provisions of Section 6 hereof; or

11. Give to an employer false information as to his true name, correct social security number and residence address; or

12. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and this municipality's income tax withheld, or to knowingly give the Tax Commissioner false information; or

13. Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this ordinance;

Shall be guilty of a misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned not more than six (6) months or both for each offense.

B. TIME LIMIT ON PROSECUTIONS.

Prosecutions for an offense made punishable under this Section or any other provision of this ordinance shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense.

C. FAILURE TO OBTAIN FORMS NOT A DEFENSE.

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.

SECTION 13. BOARD OF REVIEW.

A. COMPOSITION AND PROCEDURE.

A Board of Review, consisting of a chairman and two other individuals to be appointed by the Mayor with the consent of Council 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 9 hereof with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matters as may be heard before the Board of Review. Any elected or appointed administrative officer of this municipality may be appointed as a member of the Board of Review.

B. RULES AND REGULATIONS.

All rules and regulations and amendments or changes thereto, which are adopted by the Tax Commissioner under the authority conferred by this ordinance, must be approved by the Board of Review before the same become effective. Upon approval by the Board of Review, the Rules and Regulations shall be filed with the Clerk of the legislative authority and made available for public inspection at the offices of the Tax Commissioner and no other publication shall be required.

C. APPEALS.

Any person dissatisfied with any ruling or decision of the Commissioner which is made under the authority conferred by this ordinance may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Commissioner, and the Board shall, on hearing have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

SECTION 14. ALLOCATION OF FUNDS.

The funds collected under the provisions of this ordinance shall be deposited in the General Fund and said funds collected from the imposition date of the tax under this ordinance shall be disbursed for the following, to wit:

1. Such part thereof as shall be necessary to defray all cost of collection of the taxes and the cost of implementing, administering and enforcing the provisions thereof.

RECORD OF ORDINANCES

National Graphics Corp., Cols., O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 1985

2. The balance of any monies collected under the provisions of this ordinance shall be allocated as follows:

a. One Hundred percent (100%) for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of this municipality.

SECTION 15. NO CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

No individual taxpayer who resides in this municipality who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of this municipality shall be allowed a credit against the tax imposed by this ordinance for any tax paid by him or in his behalf to any other municipality.

SECTION 16. SAVING CLAUSE.

If any sentence, clause, section or part of this ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this ordinance. It is hereby declared to be the intention of the Council of this municipality that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 17. COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

A. This ordinance shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this ordinance are concerned, it shall continue effective until all of said taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this ordinance shall have been fully terminated subject to the limitations contained in Sections 11 and 12 hereof.

B. Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 5 and 6 of this ordinance as though the same were continuing.

SECTION 18. EFFECTIVE DATE.

A. This ordinance shall become effective on the fifth day after the day on which the board of elections of Brown County, Ohio certifies the official vote on the question proposed to the electors of this municipality by initiative petition calling for the repeal of Ordinance No. 543 of the ordinances of this municipality and, in the event that, upon such certification, the said Ordinance No. 543 is not repealed, this ordinance shall not take effect.

B. This ordinance shall be construed so as to provide no gap between the levy of the tax enacted by said Ordinance No. 543 and the levy of the tax enacted by this ordinance; further, this ordinance shall not be construed so as to impose a double tax by reason of any overlap between the effective date of this ordinance and the effective date of any repeal of said Ordinance No. 543.

SECTION 19. EMERGENCY CLAUSE.

This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety and it shall go into effect forthwith. The reason for the said emergency is the immediate necessity of levying the tax provided for herein in order to obtain revenue for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of this municipality.

Passed this 4 day of November, 1985

ATTEST:

Kathy Robbins
Clerk

[Signature]
Mayor

RECORD OF ORDINANCES

Form No. 2806-A

502

Passed November 6, 1985

ORDINANCE NO. 562

AN ORDINANCE TO ESTABLISH A MUNICIPAL INCOME TAX TO PROVIDE FUNDS FOR THE PURPOSES OF GENERAL MUNICIPAL OPERATION, MAINTENANCE OF EQUIPMENT, EXTENSION, ENLARGEMENT AND IMPROVEMENT OF MUNICIPAL SERVICES AND FACILITIES AND CAPITAL IMPROVEMENTS, SAID MUNICIPAL INCOME TAX TO BE IMPOSED ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATIONS EARNED BY RESIDENTS OF THIS MUNICIPALITY; ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THIS MUNICIPALITY, FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THIS MUNICIPALITY; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THIS MUNICIPALITY; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THIS MUNICIPALITY BY NON-RESIDENTS, AND ON THE NET PROFITS EARNED BY ALL CORPORATIONS DOING BUSINESS IN THIS MUNICIPALITY AS THE RESULT OF WORK DONE OR SERVICES PERFORMED OR RENDERED IN THIS MUNICIPALITY; REQUIRING THE FILING OF RETURNS AND FURNISHING OF INFORMATION BY EMPLOYERS AND ALL THOSE SUBJECT TO SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT THE SOURCE AND PAYING THE SAME TO THIS MUNICIPALITY; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX; DECLARING VIOLATION THEREOF TO BE A MISDEMEANOR AND IMPOSING PENALTIES THEREFOR; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY the Council of the Village of Sardinia, Brown County, Ohio, two-thirds (2/3) or more of all members thereof concurring as follows, that:

SECTION 1. PURPOSE.

To provide funds for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of this municipality there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

SECTION 2. DEFINITIONS.

As used in this ordinance, 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.

ASSOCIATION -- A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

BOARD OF REVIEW -- The Board created by and constituted as provided in SECTION 13 of this ordinance.

BUSINESS -- 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, including but not limited to the renting or leasing of property, real, personal or mixed.

CORPORATION -- 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.

EMPLOYEE -- One who works for wages, salary, commission or other type of compensation in the service of any employer.

EMPLOYER -- 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.

FISCAL YEAR -- An accounting period of twelve months or less ending on any day other than December 31st.

FORM 2106 -- The Internal Revenue Service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

GROSS RECEIPTS -- The total income from any source whatsoever.

INTERNAL REVENUE CODE -- The Internal Revenue Code of 1954, 68 A Stat. 3, 26 U.S.C.1, as amended.

MUNICIPALITY -- The Village of Sardinia, Ohio.

RECORD OF ORDINANCES

169

Ordinance No. 562

Passed November 6, 1985

National Graphics Corp., Colts, O.

Form No. 2806-A

~~Ordinance No. 562~~ ^{Passed} 19
~~A net gain from the operation of a business, profession, enterprise or other activity after provisions for all ordinary, reasonable 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 ordinance, federal, state and other taxes based on income exclusive of the amount of Ohio franchise tax computed on the net worth basis; and in the case of an association, without deduction of salaries paid to partners, and other owners; and otherwise adjusted to the requirements of this ordinance.~~

NON-RESIDENT -- An individual domiciled outside this municipality.

NON-RESIDENT UNINCORPORATED BUSINESS ENTITY -- An unincorporated business entity not having an office or place of business within this municipality.

PERSON -- Every natural person, partnership, fiduciary, association, or corporation. Whenever used in any clause prescribing and imposing a penalty the term "person" as applied to corporations, the officers thereof.

PLACE OF BUSINESS -- 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.

RESIDENT -- An individual domiciled in this municipality.

RESIDENT UNINCORPORATED BUSINESS ENTITY -- An unincorporated business entity having an office or place of business within this municipality.

TAXABLE INCOME -- Wages, salaries, and other compensation paid by an employer or employers before any deductions other than the deduction taken by a taxpayer for federal income tax purposes on the taxpayer's Form 2106 and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of that ordinance.

TAXABLE YEAR -- The calendar year, or the fiscal year upon the basis of which net profits are to be computed under this ordinance 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.

TAX COMMISSIONER -- The individual designated by this ordinance, who may be the Treasurer of this municipality or an employee thereof, whether elected or appointed who shall be responsible for the administration and enforcement of the provisions of this ordinance.

TAXPAYER -- A person, whether an individual, partnership, association, or any corporation or other entity, required hereunder to file a return or pay a tax.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 3. IMPOSITION OF TAX.

A. BASIS OF IMPOSITION.

Subject to the provisions of Section 16 of this ordinance, an annual tax for the purposes specified in Section 1 hereof shall be imposed on and after the effective date of this ordinance at the rate of one-half of one percent (1/2%) per annum upon the following:

1. On all salaries, wages, commissions and other compensation earned during the effective period of the ordinance by residents of this municipality, less the amount taken as a deduction by the taxpayer for federal income tax purposes on Form 2106.

2. On all salaries, wages, commissions and other compensation earned during the effective period of the ordinance by non-residents for work done or services performed or rendered in this municipality, less the amount taken as a deduction by the taxpayer for federal income tax purposes on Form 2106.

3. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance 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 this municipality.

1 170

RECORD OF ORDINANCES

National Graphics Corp., Cols., O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 19 85

(b) On the portion of distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

4. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance of all non-resident unincorporated businesses, professions or other entities, derived from sales made, work done, or services performed or rendered and business or other activities conducted in this municipality, whether or not such unincorporated business entity has an office or place of business in this municipality.

(b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a non-resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

5. On the portion attributable to this municipality, of the net profits earned during the effective period of this ordinance of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in this municipality, whether or not such corporations have an office or place of business in this municipality.

B. ALLOCATION OF NET PROFITS

Where a person conducts a business both within and outside the municipality, the portion of the entire net profits of such business to be allocated as having been made within the municipality may be determined from the records of such business, if such business has bonafide records which disclose with reasonable accuracy what portion of its net profits is attributable to that part of its activities conducted within the municipality or, at the option of the taxpayer may be determined by the following formula, which shall be used if the taxpayer has no bonafide records showing net profits from Sardinia business activities, subject, however, to the provisions of sub-paragraph 2 hereof.

1. Multiply the entire net profits of the business by a business allocation percentage to be determined by:

(a) ascertaining the percentage which the average net book value of the real and tangible personal property owned or used in the business and situated within the municipality, during the period covered by the return, is of the average net book value of all the real and tangible personal property owned or used in the business, wherever situated, during such period.

(b) ascertaining the percentage which the gross receipts of the business from sales made and services performed in the municipality, during the period covered by the return, are of the total gross receipts from all sales and services, wherever made or performed, during such period.

(c) ascertaining the percentage which the total wages, salaries, commissions, and other compensation paid, during the period covered by the return, to employees for services performed in the municipality is of the total wages, salaries, commissions, and other compensation paid during such period to all employees within and outside the municipality.

(d) adding together the percentages determined in accordance with subparagraphs (a), (b) and (c) above, or such of the aforesaid percentages as are applicable to the particular taxpayer, and dividing the total so obtained by the number of percentages used in deriving said total.

(1) A factor is applicable even though it may be allocable entirely in or outside the municipality.

(2) Provided, however, that in the event a just and equitable result cannot be obtained under the formulas provided for herein, the Board of Review, upon application of the taxpayer or the Tax Commissioner, shall, under uniform regulations adopted by the Board, have the authority to substitute other factors or methods calculated to effect a fair and proper allocation.

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 ordinance, allocable to this municipality may be applied against the portion of the profit of succeeding taxable year(s), allocable to this municipality, until exhausted, but in no event for more than five (5) taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

RECORD OF ORDINANCES

170-A

National Graphics Corp., Cols., O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 19 87

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

3. The Tax Commissioner 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, required, or denied in accordance with Rules and Regulations prescribed by the Tax Commissioner.

2. In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within this municipality constituting a portion only of its total business, the Tax Commissioner shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to this municipality. If the Tax Commissioner finds net profits are not properly allocated to this municipality 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 this municipality.

E. EXCEPTIONS.

The tax provided for herein shall not be levied upon the military pay or allowances or members of the armed forces of the United States, or upon the net profits or any civic, charitable, religious, fraternal or other organization specified in Section 718.01 of the Revised Code of Ohio to the extent that such net profits are exempted from municipal income taxes under said section.

SECTION 4. EFFECTIVE PERIOD.

Said 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 the effective date of this ordinance.

SECTION 5. RETURN AND PAYMENT OF TAX.

A. DATES AND EXEMPTIONS.

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 ordinance, and on or before April 30 of each year thereafter. A taxpayer on a fiscal year accounting basis for federal income tax purposes shall, beginning with the first fiscal year, any part of which falls within the effective period of this ordinance, file his return within four (4) months from the end of such fiscal year or period. The Tax Commissioner is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Tax Commissioner shall be accepted unless otherwise specified as the return required of any employee whose sole income, subject to tax under this ordinance, is such salary, wages, commissions, or other compensation.

B. RETURNS AND CONTENTS THEREOF.

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

1. The aggregate amounts of salaries, wages, commissions and other compensation earned and gross income from business, profession or other activity, less allowable ordinary, reasonable, and necessary expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax;
2. The amount of the tax imposed by this ordinance on such earnings and profits; and
3. Such other pertinent statements, information returns, or other information as the Tax Commissioner may require, including a statement that the figures used in the return are the figures used in the return for federal income tax, adjusted to set forth only such income as is taxable under the provisions of this Ordinance.

RECORD OF ORDINANCES

National Graphics Corp., Cols., O.

Form No. 2808-A

Ordinance No. 562 Contd.

Passed November 6, 1985

C. EXTENSIONS.

The Tax Commissioner may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Tax Commissioner 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 shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

D. PAYMENT WITH RETURNS.

1. The taxpayer making a return shall, at the time of the filing thereof pay to the Tax Commissioner the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 6 of this ordinance, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of Section 7 of this ordinance, credit for the amount so paid 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 said return.

2. A taxpayer who has overpaid the amount of tax to which this municipality is entitled under the provisions of this ordinance may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded, provided that no additional taxes or refunds of less than five dollars (\$5.00) shall be collected or 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 Section 11. Such amended returns shall be on a form obtainable on request from the Tax Commissioner. 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 (3) months from the final determination of any change of federal tax liability affecting the taxpayer's tax liability to this municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of this municipality 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.

SECTION 6. COLLECTION AT SOURCE.

A. WITHHOLDING BY EMPLOYER.

In accordance with Rules and Regulations prescribed by the Tax Commissioner each employer within or doing business within this municipality shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one-half of one percent (1/2%) of the gross salaries, wages, commissions or other compensation due by the said employer to said employee or the tips or gratuities reported to said employer by each said employee for social security or federal income tax purposes and shall on or before the last day of the month following the close of each calendar quarter make a return and pay to the Tax Commissioner the amount of taxes so deducted. Said returns shall be on a form or forms prescribed by or acceptable to the Tax Commissioner and shall be subject to the Rules and Regulations prescribed therefor by the Tax Commissioner. 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.

B. EMPLOYER CONSIDERED AS TRUSTEE.

Such employer in collecting said tax shall be deemed to hold the same, until payment is made by such employer to this municipality, as a Trustee for the benefit of this municipality and any such tax collected by such employer from his employees, shall, until the same is paid to this municipality, be deemed a trust fund in the hands of such employer, provided however, that each employee shall be liable for the payment of the tax required to be deducted and withheld, whether or not such tax has, in fact been withheld.

RECORD OF ORDINANCES

National Graphics Corp., Cols., O.

Form No. 2808-A

Ordinance No. 562 Contd.

Passed November 6, 19 85

C. PERSONAL LIABILITY OF CORPORATE OFFICERS.

It shall be the responsibility, jointly and severally, of the officers each corporation required to withhold the tax from the gross salaries, wages, commissions or other compensation due by the said corporation to said employee under this section to insure that all such taxes to be withheld are paid to this municipality in accordance with the provisions of this section. In the event the taxes to be withheld are not paid to this municipality in accordance with the provisions of this section, the officers of said corporation shall each be criminally liable under the provisions of Section 12, hereof.

D. LISTINGS OF EMPLOYEES.

On or before April 30 of each year beginning with the year 1986, each employer shall file a withholding return setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the Tax Commissioner. All payments not subject to withholding shall be reported on a form required by the Tax Commissioner.

E. DOMESTIC SERVANTS.

No person shall be required to withhold the tax on the wages or other compensation paid domestic servants employed exclusively in or about such person's residence, provided however, that such domestic servant shall be required to file his or her own return and pay the tax due thereon.

F. IMMEDIATE RETURNS.

The Tax Commissioner for good cause may require immediate returns and payments to be submitted to his office.

SECTION 7. DECLARATIONS.

A. REQUIREMENT FOR FILING.

Every person who anticipates any taxable income which is not subject to Section 6 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 3 hereof shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages from which the tax will be withheld and remitted to this municipality in accordance with Section 6 hereof, such person need not file a declaration.

1. Such declaration shall be filed on or before April 30 of each year during the life of this ordinance or within four (4) 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 (4) months after the beginning of each fiscal year or period.

C. FORMS.

1. Such declaration shall be filed upon a form furnished by, or obtainable from, the Tax Commissioner, provided, however, credit shall be taken for this municipality's income tax to be withheld from any portion of such income.

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

D. PAYMENT OF ESTIMATED TAX.

Such declaration or estimated tax to be paid this municipality shall be accompanied by a payment of at least one fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh, tenth and thirteenth months after the beginning of the taxable year. Provided however that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

RECORD OF ORDINANCES

National Graphics Corp., Colo., O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 1985

E. PENALTY FOR UNDERESTIMATE.

If it appears that the original declaration and payments made for such year underestimated the taxpayer's income by thirty percent (30%) or more, the difference between seventy percent (70%) of said taxpayer's tax liability and the amount of estimated tax actually paid on or before the last day of the thirteenth month after the beginning of the taxable year, shall be subject to the interest and penalty provisions of Section 10 hereof.

F. ANNUAL RETURN REQUIRED.

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 this municipality shall be paid therewith in accordance with the provisions of Section 5 hereof.

A. COLLECTION AND MAINTENANCE RESPONSIBILITY.

1. There is hereby created within the office of the Treasurer of this municipality a bureau to be titled the Sardinia Income Tax Bureau for the administration of the provisions of this ordinance. Such Bureau shall consist of a Tax Commissioner (who may be the Treasurer of this municipality) and such deputies, clerical and secretarial personnel as may be determined to be necessary for the administration of this ordinance. All such personnel shall be appointed by the Mayor with the consent of Council.

2. It shall be the duty of the Tax Commissioner to receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; to report all monies so received; and to deposit all monies so received to the municipal treasury.

3. It shall be the duty of the Tax Commissioner to enforce payment of all taxes owing this municipality, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or to make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B. ENFORCEMENT AUTHORITY.

Said Tax Commissioner is hereby charged with the enforcement of the provisions of this ordinance, 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 ordinance, including provisions for the re-examination and correction of return.

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

Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Section 11 and 12 of the ordinance shall apply.

C. DETERMINATION OF TAXES.

In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Tax Commissioner may determine the amount of tax appearing to be due this 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.

D. COMPROMISE AUTHORITY.

Subject to the consent of the Board of Review or pursuant to regulation approved by said Board, the Administrator shall have

RECORD OF ORDINANCES

Ordinance No. 562 Contd.

Passed November 6, 1985

National Graphics Corp., Cols., O.

Form No. 2800-A

Ordinance No. SECTION 9. INVESTIGATIVE POWERS OF THE TAX COMMISSIONER - PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION. 19

A. EXAMINATION OF TAXPAYER'S RECORDS.

The Tax Commissioner, 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 Tax Commissioner believes is subject to the provisions of this ordinance, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Tax Commissioner, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

B. APPEARANCE ORDERS.

The Tax Commissioner 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 reported for taxation, or withheld, 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.

C. REFUSAL TO SUBMIT.

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 Tax Commissioner authorized hereby shall be deemed a violation of this ordinance, punishable as provided in Section 12 hereof.

D. CONFIDENTIAL NATURE OF INFORMATION.

Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this Ordinance shall be confidential, and no disclosure thereof shall be made except to municipal, county, state or federal taxing agencies, or except for official purposes as the Solicitor of the municipality shall determine, or except in accordance with proper judicial order. Any person divulging such information in violation of this section shall be guilty of a misdemeanor in the third degree and shall be fined not more than Five Hundred (\$500.00) Dollars and imprisoned not more than sixty (60) days, or both for each offense. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of this municipality 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. RETENTION OF RECORDS BY TAXPAYER.

Every taxpayer shall retain all records necessary to compute his tax liability for a period of five (5) years from the date his return is filed, or the withholding taxes are paid.

SECTION 10. INTEREST AND PENALTIES.**A. INTEREST.**

All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one-half of one percent (1/2) per month or fraction thereof.

B. PENALTIES.

In addition to interest as provided in Paragraph A hereof, penalties for failure to pay taxes and to withhold and remit taxes pursuant to the provisions of this Ordinance are hereby imposed as follows:

1. In the case of taxpayers failing to pay the full amount of tax due, a penalty of the higher of: (a) Fifty (\$50.00) Dollars or (b) one and one-half (1-1/2) percent per month or fraction thereof, of the amount of the unpaid tax, if the tax is paid during the first three months after said tax became due; a penalty of two and one-half (2-1/2) percent per month or fraction thereof, of the unpaid tax, if said tax is paid between the fourth and sixth months after said tax became due; and a penalty of four and one-half (4-1/2) percent per month, or fraction thereof, of

RECORD OF ORDINANCES

National Graphics Corp., Cois., O.

Form No. 2808-A

Ordinance No. 562 Contd

Passed November 6, 19 85

the amount of the unpaid tax, if said tax is paid later than six (6) months after it became due. The percentages herein specified, when used, shall apply from the first month of delinquency.

2. In the case of employers who fail to withhold and remit to the Tax Commissioner the taxes to be withheld from employees, a penalty of the higher of (a) One Hundred (\$100.00) Dollars or (b) two and one-half (2-1/2%) percent per month or fraction thereof, of the unpaid withholding if paid during the first three (3) months after it was due; a penalty of four and one-half (4-1/2%) percent per month or fraction thereof, of the unpaid withholding, if paid during the fourth to sixth month, inclusive, after it was due; and a penalty of five and one-half (5.5%) per month or fraction thereof, of the unpaid withholding, if paid later than six (6) months after it was due. The percentages herein specified, when used, shall apply from the first month of delinquency.

C. EXCEPTIONS.

A penalty shall not be assessed or an additional tax assessment made by the Tax Commissioner when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Tax Commissioner; 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 (3) months after final determination of the federal tax liability.

D. ABATEMENT BY BOARD OF REVIEW.

Upon recommendation of the Tax Commissioner, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Tax Commissioner to recommend abatement or penalty and/or interest, the Board may nevertheless abate penalty or interest, or both.

SECTION 11. COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

A. TIME LIMITATION ON SUITS.

All taxes imposed by this ordinance shall be collectible, together with any interest and penalties thereon, by a civil action at law. All additional assessments shall be made and all civil actions to recover municipal income taxes and penalties and interest thereon shall be brought within three (3) years after the tax was due or the return was filed, whichever is later.

B. TIME LIMITATION ON REFUNDS.

Taxes erroneously paid shall not be refunded unless a claim for a refund is made. Claims for refund of municipal income taxes must be brought within the time limitation provided in Division A of this section.

SECTION 12. VIOLATIONS - PENALTIES.

A. ENUMERATION OF AND PENALTIES.

Any person who shall:

1. Fail, neglect or refuse to make any return or declaration required by this ordinance; or
2. Make any incomplete, false or fraudulent return; or
3. Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this ordinance; or
4. Willfully fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Tax Commissioner; or
5. Refuse to permit the Tax Commissioner 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 Tax Commissioner 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 Tax Commissioner; or
7. Refuse to disclose to the Tax Commissioner any information with respect to the income or net profits of a taxpayer; or
8. Fail to comply with the provisions of this ordinance or of any order or subpoena of the Tax Commissioner authorized hereby; or

RECORD OF ORDINANCES

170-G

National Graphics Corp., Col., O.

Form No. 2806-A

Ordinance No. 562 Contd.

Passed November 6, 19 87

9. Willfully fail, neglect, or refuse to make any payment on the estimated tax for any year as required by Section 7, or

10. Fail, as an officer or resident manager of a corporation, to cause the tax withheld from the wages of the employees of such corporation pursuant to this Ordinance to be paid to the municipality in accordance with the provisions of Section 6 hereof; or

11. Give to an employer false information as to his true name, correct social security number and residence address; or

12. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and this municipality's income tax withheld, or to knowingly give the Tax Commissioner false information; or

13. Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this ordinance;

Shall be guilty of a misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned not more than six (6) months or both for each offense.

B. TIME LIMIT ON PROSECUTIONS.

Prosecutions for an offense made punishable under this Section or any other provision of this ordinance shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense.

C. FAILURE TO OBTAIN FORMS NOT A DEFENSE.

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.

SECTION 13. BOARD OF REVIEW.

A. COMPOSITION AND PROCEDURE.

A Board of Review, consisting of a chairman and two other individuals to be appointed by the Mayor with the consent of Council 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 9 hereof with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matters as may be heard before the Board of Review. Any elected or appointed administrative officer of this municipality may be appointed as a member of the Board of Review.

B. RULES AND REGULATIONS.

All rules and regulations and amendments or changes thereto, which are adopted by the Tax Commissioner under the authority conferred by this ordinance, must be approved by the Board of Review before the same become effective. Upon approval by the Board of Review, the Rules and Regulations shall be filed with the Clerk of the legislative authority and made available for public inspection at the offices of the Tax Commissioner and no other publication shall be required.

C. APPEALS.

Any person dissatisfied with any ruling or decision of the Commissioner which is made under the authority conferred by this ordinance may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Commissioner, and the Board shall, on hearing have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

SECTION 14. ALLOCATION OF FUNDS.

The funds collected under the provisions of this ordinance shall be deposited in the General Fund and said funds collected from the imposition date of the tax under this ordinance shall be disbursed for the following, to wit:

1. Such part thereof as shall be necessary to defray all cost of collection of the taxes and the cost of implementing, administering and enforcing the provisions thereof.

RECORD OF ORDINANCES

National Graphics Corp., Cols., O.

Form No. 2808-A

Ordinance No. 562 Contd.

Passed November 6, 1985

2. The balance of any monies collected under the provisions of this ordinance shall be allocated as follows:

a. One Hundred percent (100%) for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of this municipality.

SECTION 15. NO CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

No individual taxpayer who resides in this municipality who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of this municipality shall be allowed a credit against the tax imposed by this ordinance for any tax paid by him or in his behalf to any other municipality.

SECTION 16. SAVING CLAUSE.

If any sentence, clause, section or part of this ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this ordinance. It is hereby declared to be the intention of the Council of this municipality that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 17. COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

A. This ordinance shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this ordinance are concerned, it shall continue effective until all of said taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this ordinance shall have been fully terminated subject to the limitations contained in Sections 11 and 12 hereof.

B. Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 5 and 6 of this ordinance as though the same were continuing.

SECTION 18. EFFECTIVE DATE.

A. This ordinance shall become effective on the fifth day after the day on which the board of elections of Brown County, Ohio certifies the official vote on the question proposed to the electors of this municipality by initiative petition calling for the repeal of Ordinance No. 543 of the ordinances of this municipality and, in the event that, upon such certification, the said Ordinance No. 543 is not repealed, this ordinance shall not take effect.

B. This ordinance shall be construed so as to provide no gap between the levy of the tax enacted by said Ordinance No. 543 and the levy of the tax enacted by this ordinance; further, this ordinance shall not be construed so as to impose a double tax by reason of any overlap between the effective date of this ordinance and the effective date of any repeal of said Ordinance No. 543.

SECTION 19. EMERGENCY CLAUSE.

This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety and it shall go into effect forthwith. The reason for the said emergency is the immediate necessity of levying the tax provided for herein in order to obtain revenue for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of this municipality.

Passed this 4 day of November, 1985

ATTEST:

Kathy Robbins
Clerk

[Signature]
Mayor