

CODIFIED ORDINANCES OF SEVEN HILLS

PART FIFTEEN - TAXATION CODE

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CODIFIED ORDINANCES OF SEVEN HILLS
PART FIFTEEN - TAXATION CODE

CHAPTER 1501
Purpose

1501.01 Purpose of levy of income tax.

CROSS REFERENCES
Limitation on rate of taxation - see CHTR. Art. XIII

1501.01 PURPOSE OF LEVY OF INCOME TAX.

To provide funds for the purposes of general Municipal functions, maintenance, new equipment, extension, enlargement and improvement of Municipal services and facilities and capital improvements of the City, including the payment of debt service charges on notes and bonds issued for such purposes, there shall be and is hereby levied a tax on all salaries, wages, commissions and other compensations, and on net profits as hereinafter provided. (Am. Ord. 1-1984. Passed 12-26-84.)

CHAPTER 1503
Definitions

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CROSS REFERENCES

"Sales made in the City" defined - see TAX. 1507.02

1503.01 INTERPRETATION OF DEFINITIONS.

For the purposes of this Income Tax Ordinance, the terms, phrases, words and their derivatives shall have the meanings given in the next succeeding sections of this chapter. The singular shall include the plural, and the masculine shall include the feminine and the neuter. (Ord. 75-1971. Passed 12-27-71.)

1503.02 ADMINISTRATOR-COORDINATOR.

"Administrator-Coordinator" means the Finance Director, who shall administer and enforce the provisions of the City Income Tax. (Ord. 114-1992. Passed 7-12-93.)

1503.03 ASSOCIATION.

"Association" means any partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons. (Ord. 75-1971, Passed 12-27-71.)

1503.04 BOARD OF REVIEW.

"Board of Review" means the Board created by and constituted as provided in Section 1525.01.
(Ord. 75-1971. Passed 12-27-71.)

1503.05 BUSINESS.

"Business" means any enterprise, activity, profession or undertaking of any nature conducted for profit, or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, excluding, however, all nonprofit corporations which are exempt from the payment of Federal income tax.
(Ord. 75-1971. Passed 12-27-71.)

1503.06 CORPORATION.

"Corporation" means a corporation of joint stock association, organized under the laws of the United States, the State of Ohio, or any other state, territory, foreign country or dependency.
(Ord. 75-1971. Passed 12-27-71.)

1503.07 EMPLOYEE.

"Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer.
(Ord. 75-1971. Passed 12-27-71.)

1503.08 EMPLOYER.

"Employer" means an individual, partnership, association, corporation, government body, unit, agency or other entity, whether or not organized for profit, who or that, employs one or more persons on a salary, wage, commission or other basis of compensation.
(Ord. 75-1971. Passed 12-27-71.)

1503.09 FISCAL YEAR.

"Fiscal year" means an accounting period of twelve months or less, ending on any day other than December 31.
(Ord. 75-1971. Passed 12-27-71.)

1503.10 GROSS RECEIPTS.

"Gross receipts" means the total income from any source whatever.
(Ord. 75-1971. Passed 12-27-71.)

1503.11 NET PROFITS.

(a) Net Profits. For taxable years prior to 2004, "Net Profits" means a net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses, either paid or accrued in accordance with the accounting system used by the taxpayers for Federal Income tax purposes, without deduction of taxes imposed by this Income Tax 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. For taxable years 2004 and later, see "adjusted federal taxable income".

(b) Adjusted Federal Taxable Income. For tax years beginning on or after January 1, 2004, a "C" corporation's federal taxable income (net profit) before net operating losses and special deductions as determined under the Internal Revenue Code, but including subsequent adjustments from required additions and deductions. Pass-through entities must compute "Adjusted Federal Taxable Income" as if the pass-through entity was a "C" corporation. This definition does not apply to any taxpayer required to file a return under Ohio R.C. 5745.03 or to the net profit from a sole proprietorship. (Ord. 8-2005. Passed 1-24-05.)

1503.12 NONRESIDENT.

"Nonresident" means an individual domiciled outside the City of Seven Hills. (Ord. 75-1971. Passed 12-27-71.)

1503.13 NONRESIDENT UNINCORPORATED BUSINESS ENTITY.

"Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City of Seven Hills. (Ord. 75-1971. Passed 12-27-71.)

1503.14 PERSON.

"Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity, means the partners or members thereof, and as applied to corporations, the officers thereof. (Ord. 75-1971. Passed 12-27-71.)

1503.15 PLACE OF BUSINESS.

"Place of business" means any bonafide 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. 75-1971. Passed 12-27-71.)

1503.16 RESIDENT.

"Resident" means an individual domiciled in the City of Seven Hills. (Ord. 75-1971. Passed 12-27-71.)

1503.17 RESIDENT UNINCORPORATED BUSINESS ENTITY.

"Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City of Seven Hills. (Ord. 75-1971. Passed 12-27-71.)

1503.18 TAXABLE INCOME.

"Taxable income" means wages, salaries and other compensation paid by an employer or employers, before any deduction and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this Income Tax Ordinance. "Other compensation" includes but is not limited to income derived from gaming, wagering, lotteries or schemes of chance in which winnings amount to \$50,000 or more. (Ord. 10-2004. Passed 3-8-04.)

1503.181 QUALIFYING WAGE.

Qualifying wage or wages as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, but including subsequent adjustments from required additions and deductions. "Qualifying wage" represents employees' income including non-qualified deferred compensation and stock options from which municipal tax shall be deducted by the employer, and any wages not considered a part of "qualifying wage" shall not be taxed by the City of Seven Hills. This definition is effective January 1, 2004, for taxable years 2004 and later. (Ord. 9-2005. Passed 1-24-05.)

1503.19 TAXABLE YEAR.

"Taxable year" means the calendar year or the fiscal year, upon the basis of which the net profits are to be computed under this Income Tax 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. (Ord. 75-1971. Passed 12-27-71.)

1503.20 TAXPAYER,

"Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return or pay a tax. (Ord. 75-1971. Passed 12-27-71.)

1503.21 INCOME TAX ORDINANCE.

"Income Tax Ordinance" or "Ordinance" as used herein means Ordinance 75-1971, passed December 27, 1971, as amended, which is codified as Chapter 1501 et seq. of this Part Fifteen - Taxation Code. (Ord. 75-1971. Passed 12-27-71.)

1503.22 GENERIC FORM.

An electronic or paper form designed for reporting estimated municipal income taxes, and/or annual municipal income tax liability, and/or requests for refunds, which contain all the information required on the City's regular tax return, estimated payment forms, and request for refund forms, and are in a similar format that will allow processing of the generic forms without altering the City's procedures for processing forms. (Ord. 9-2005. Passed 1-24-05.)

1503.23 MANAGER.

"Manager" means any of the employer's officers, responsible persons, employees having control or supervision and employees charged with the responsibility of filing the return, paying taxes, and otherwise complying with this Chapter. (Ord. 113-2006. Passed 9-25-06.)

1503.24 INTANGIBLE INCOME.

"Intangible Income" means the same as provided in Ohio R.C. 718.01. (Ord. 113-2006. Passed 9-25-06.)

1503.25 FUNDAMENTAL CHANGE.

"Fundamental Change" means any substantial alteration by an employer including liquidation, dissolution, bankruptcy and reorganizations such as merger, consolidation, acquisition, transfer or change in identity, form or organization. (Ord. 113-2006. Passed 9-25-06.)

CHAPTER 1505
Imposition of Tax

<p>1505.01 Rate and income taxable. 1505.02 Effective period.</p>	<p>1505.03 Reserved. 1505.04 Non-resident.</p>
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CROSS REFERENCES

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

1505.01 RATE AND INCOME TAXABLE.

An annual tax for the purposes specified in Section 1501.01 hereof shall be imposed on and after January 1, 1985, at the rate of two percent (2%) per annum upon the following:

- (a) On all salaries, wages, commissions and other compensation earned on and after January 1, 2004, by residents of the City of Seven Hills. Other compensation includes but is not limited to income derived from gaming, wagering, lotteries or schemes of chance in which winnings amount to \$50,000 or more.
(Ord. 10-2004. Passed 3-8-04.)
- (b) On all salaries, wages, commissions and other compensation earned on and after January 1, 1985, by nonresidents of the City of Seven Hills for work done or services performed or rendered within the City of Seven Hills.
- (c)
 - (1) On the portion attributable to the City on the net profits earned on and after January 1, 1985, of all resident unincorporated business entities or professions or other activities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of Seven Hills.
 - (2) On the portion of the distributive share of the net profits earned on and after January 1, 1985, of a resident partner or owner of a resident unincorporated business entity not attributable to the City of Seven Hills and not levied against such unincorporated business entity by the City of Seven Hills.
- (d)
 - (1) On the portion attributable to the City of Seven Hills of the net profits earned on or after January 1, 1985, of all nonresident unincorporated business entities, professions or other activities, derived from sales made, work done, services performed or rendered and business and other activities conducted in the City of Seven Hills, whether or not such unincorporated business entity has an office or place of business in the City of Seven Hills.
 - (2) On the portion of the distributive share of the net profits earned on and after January 1, 1985, of a resident partner or owner of a nonresident unincorporated business entity not attributable to the City of Seven Hills, and not levied against such unincorporated business entity by the City of Seven Hills.

- (e) On the portion attributable to the City of Seven Hills of the net profits earned on and after January 1, 1985, of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of Seven Hills, whether or not such corporations have an office or place of business in the City of Seven Hills.
(Am. Ord. 1-1984. Passed 12-26-84.)

1505.02 EFFECTIVE PERIOD.

Such tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after January 1, 1985.
(Am. Ord. 1-1984. Passed 12-26-84.)

1505.03 RESERVED.

EDITOR'S NOTE: This section is reserved for future legislation.

1505.04 NON-RESIDENT.

(a) A non-resident individual who works in the City of Seven Hills' twelve (12) or fewer days per year shall be considered an occasional entrant, and shall not be subject to the City of Seven Hills' Municipal Income Tax for those twelve days. For purposes of the 12-day calculation, any portion of a day worked in the City of Seven Hills' shall be counted as one day worked in the City.

(b) Beginning with the thirteenth day, the employer of said individual shall begin withholding the City of Seven Hills income tax from remuneration paid by the employer to the individual, and shall remit the withheld income tax to the City in accordance with the requirements of this Chapter/Ordinance. Since the individual can no longer be considered to have been an occasional entrant, the employer is further required to remit taxes on income earned in the City by the individual for the first twelve days.

(c) If the individual is self-employed, it shall be the responsibility of the individual to remit the appropriate income tax to the City.

(d) The twelve day occasional entry rule does not apply to entertainers or professional athletes, their employees or individuals who perform services on their behalf, or to promoters and booking agents of such entertainment events and sporting events.
(Ord. 10-2005. Passed 1-24-05.)

CHAPTER 1507
Determination of Allocation of Tax

1507.01	Method of determination.	1507.04	Rentals.
1507.02	Sales made in the City.	1507.05	Operating loss carry-forward.
1507.03	Total allocation.		

CROSS REFERENCES

Determination of income subject to tax - see Ohio R. C. 1718.02

1507.01 METHOD OF DETERMINATION.

(a) The portion of the entire net profits of a taxpayer to be allocated as having been derived from within the City, in the absence of actual records thereof, shall be determined as follows:

Multiply the entire net profits by a business allocation percentage to be determined by a three-factor formula of property, payroll, and sales, each of which shall be given equal weight, as follows:

- (1) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average net book value of all the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.
As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.
- (2) Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the City to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
- (3) Gross receipts of the business or profession from sales made and services performed during the taxable period in the City to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted so as to produce such result.

(b) If the Tax Administrator approves the use of books and records as a substitute method, the following shall apply:

- (1) The net profits allocable to the City of Seven Hills from business, professional or other activities conducted in the City of Seven Hills by corporations or unincorporated entities (whether resident or non-resident) may be determined from the records of the taxpayer only if the taxpayer has bona fide records which disclose with reasonable accuracy what portion of his net profits is attributable to that part of his activities conducted within the City.
- (2) If the books and records of the taxpayer are used as the basis for apportioning net profits, a statement must accompany the return explaining the manner in which such apportionment is made in sufficient detail to enable the Tax Administrator to determine whether the net profits attributable to the City of Seven Hills are apportioned with reasonable accuracy.
- (3) In determining the income allocable to the City of Seven Hills from the books and records of a taxpayer, an adjustment may be made for the contribution made to the production of such income by headquarters activities of the taxpayer, whether such headquarters is within or without the City of Seven Hills. (Ord. 11-2005. Passed 1-24-05.)

1507.02 SALES MADE IN THE CITY.

As used in Section 1507.01 (c) "sales made in the City" means:

- (a) All sales of tangible personal property which is delivered within the City regardless of where title passes if shipped or delivered from a stock of goods within the City.
- (b) All sales of tangible personal property which is delivered within the City regardless of where title passes even though transported from a point outside the City if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City, and the sales result from such solicitation or promotion.
- (c) All sales of tangible personal property which is shipped from a place within the City to purchasers outside the City regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
(Ord. 75-1971. Passed 12-27-71.)

1507.03 TOTAL ALLOCATION.

Add together the percentages determined in accordance with Section 1507.01 (a), (b) and (c) or such of the aforesaid percentages as are applicable to the particular taxpayer and divide the total so obtained by the number of percentages used in deriving such total in order to obtain the business allocation percentages referred to in Section 1507.01.

A factor is applicable even though it may be allocable entirely in or outside the City.
(Ord. 75-1971. Passed 12-27-71.)

1507.04 RENTALS.

(a) Rental income received by a taxpayer shall be included in the computation of net profits from business activities under Section 1505.01 (c),(d) and (e), only if and to the extent that the rental, ownership, management or operations of the real estate from which such rentals are derived, whether so rented, managed or operated by a taxpayer individually or through agents or other representatives, constitutes a business activity of the taxpayer in whole or in part.

(b) Where the gross monthly rental of any and all real properties regardless of number and value, aggregates in excess of two hundred fifty dollars (\$250.00) per month, it shall be prima-facie evidence that the rental, ownership, management or operation of such properties is a business activity of such taxpayer, and the net income of such rental property shall be subject to tax provided, that in the case of commercial property, the owner shall be considered engaged in a business activity when the rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds two hundred fifty dollars (\$250.00) per month, provided further that in the case of farm property, the owner shall be considered engaged in a business activity when he shares in crops or when the rental is based on a percentage of the gross or net receipts derived from the farm, whether or not the gross income exceeds such two hundred fifty dollars (\$250.00) per month; and provided further that the person who operates a licensed rooming house shall be considered in business whether or not the gross income exceeds two-hundred fifty dollars (\$250.00) per month.

(c) It shall be mandatory for every property owner subject to this section to personally or through a management agent, submit a list to the Tax Administrator of names and addresses of all persons, firms, corporations or other entities occupying, leasing, renting or otherwise using the premises within this Municipality in such a manner as to produce economic benefit to the property owner, whether or not such benefit is called "rent" and whether or not such benefit results in a profit or loss. The required list shall be prepared as of December 31, of each year and submitted on or before January 31 of the following year and at such other times as may be prescribed by the Tax Administrator.
(Ord. 22-1972. Passed 6-12-72.)

1507.05 OPERATING LOSS CARRY-FORWARD.

(a) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1967 allocable to the City may be applied against the portion of the profit of succeeding tax years allocable to the City until exhausted but in no event for more than five taxable years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.

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

(c) The Administrator-Coordinator shall provide by the rules and regulations the manner in which such net operating loss carry-forward shall be determined.
(Ord. 75-1971. Passed 12-27-71.)

CHAPTER 1509
Exemptions

1509.01 Sources of income not taxed.

CROSS REFERENCE
Exceptions and prohibitions - see Ohio R. C. 718.01

1509.01 SOURCES OF INCOME NOT TAXED.

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

- (a) Pay or allowance of active members of the Armed Forces of the United States or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.
- (b) Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits received from local, State or Federal governments or charitable, religious or educational organizations.
- (c) Proceeds of insurance paid by reason of the death of the insured; pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (d) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations.
- (e) Alimony received.
- (f) Personal earnings of any natural person under eighteen years of age.
- (g) Compensation for personal injuries or for damages to property by way of insurance or otherwise.
- (h) Interest, dividends and other revenue from tangible property.
- (i) Gains from involuntary conversion, cancellations of indebtedness, interest on Federal obligations, items of income already taxed by the State of Ohio from which the City is specifically prohibited from taxing, and income of a decedent's estate during the period of administration, except such income from the operation of a business.
- (j) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the States or their political subdivisions to impose net income taxes on income derived from interstate commerce.
- (k) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of the City to impose net income taxes. (Ord. 75-1971. Passed 12-27-71.)
- (l) Parsonage allowance, to the extent of the rental allowance or rental value of a house provided as a part of an ordained minister's compensation. The ordained minister must be duly ordained, commissioned, or licensed by a religious body constituting a church or church denomination, and must have authority to perform all sacraments of the church. (Ord. 12-2005. Passed 1-24-05.)

CHAPTER 1511
Returns

<p>1511.01 Filing returns. 1511.02 Form and content of return. 1511.03 Extension of time for filing returns.</p>	<p>1511.04 Consolidated returns. 1511.05 Amended returns.</p>
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CROSS REFERENCE

Statute of limitations on refund claims - see Ohio R. C. 718.06 (c)

1511.01 FILING RETURNS.

Each taxpayer shall, whether or not a tax be due thereon, make and file a return on or before April 15 of the year following the effective date of this Income Tax Ordinance and on or before April 15 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period.

(Ord. 13-2005. Passed 1-24-05.)

1511.02 FORM AND CONTENT OF RETURN.

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

- (a) The aggregate amounts of salaries, wages, commissions and other compensation earned and gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to such tax;
- (b) The amount of the tax imposed by this Income Tax Ordinance on such earnings and profits; and
- (c) Such other pertinent statements, information returns, or other information as the Administrator-Coordinator may require.
- (d) A generic form, an electronic or paper form, designed for reporting estimated municipal income taxes and/or annual municipal income tax liability, and/or requests for refunds, which contain all the information required on the City's regular tax return, estimated payment forms, and request for refund forms, and which are similar in format that will allow processing of the generic forms without altering the City's procedure for processing forms may be used.

(Ord. 13-2005. Passed 1-24-05.)

1511.03 EXTENSION OF TIME FOR FILING RETURNS.

(a) The Administrator-Coordinator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Administrator-Coordinator, for good cause, may require immediate returns and payments to be submitted to his office. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the period extended.

(b) The extension request may be made by filing a copy of the taxpayer's request for a federal filing extension, or by filing a written request. The City of Seven Hills Administrator may deny the extension if the taxpayer's income tax account with the City is delinquent in any way. (Ord. 13-2005. Passed 1-24-05.)

1511.04 CONSOLIDATED RETURNS.

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

(b) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the City, constituting a portion only of its total business, the Administrator-Coordinator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the City. If the Administrator-Coordinator finds the net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City.

(c) Any affiliated group which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code may file a consolidated return with the City. However, once the affiliated group has elected to file a consolidated return or a separate return with the City; the affiliated group may not change their method of filing in any subsequent tax year without written approval from the City. (Ord. 13-2005. Passed 1-24-05.)

1511.05 AMENDED RETURNS.

(a) Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid subject to the requirements, limitations, or both, contained in Sections 1517.01, 1517.02, 1517.03 and 1519.01. Such amended return shall be on a form obtainable on request from the Administrator-Coordinator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(b) Within three months from the final determination of any Federal liability affecting the taxpayer's City tax liability, such taxpayer shall make and file an amended City return showing income subject to the City tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment. (Ord. 75-1971. Passed 12-27-71.)

CHAPTER 1513
Payment of Tax

<p>1513.01 Payment of tax on filing of return. 1513.02 Collection at source. 1513.03 Declarations of income not collected at source. 1513.04 Filing of declaration. 1513.05 Form of declaration.</p>	<p>1513.06 Payment to accompany declaration. 1513.07 Annual return. 1513.08 Extensions.</p>
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CROSS REFERENCES

Payroll deductions - see Ohio R. C. 9.42
Violations - see TAX. 1515.05

1513.01 PAYMENT OF TAX ON FILING OF RETURN.

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

- (1) Where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 1513.02; or
- (2) Where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 1513.03; or
- (3) Where an income tax has been paid on the same income to another Municipality.

Credit for the amount so deducted or paid, or credit to the extent provided for in Section 1519.01, 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 such return.

(b) A taxpayer who has overpaid the amount of tax to which the City is entitled under the provisions of this Income Tax 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 one dollar (\$1.00) shall be collected or refunded.
(Ord. 75-1971. Passed 12-27-71.)

1513.02 COLLECTION AT SOURCE.

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

(b) Such returns shall be on a form or forms prescribed or acceptable to the Administrator-Coordinator and shall be subject to the rules and regulations prescribed therefor by the Administrator-Coordinator. 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. 1-1984. Passed 12-26-84.)

(c) Such employer in collecting such tax shall be deemed to hold the same until payment is made by such employer to the City as a trustee for the benefit of the City, and any such tax collected by such employer from his employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer's managers, corporate officers or responsible employees and that these persons are personally liable to the municipality for failure to file the employer's returns or pay the employer's tax, penalty and interest related thereto. (Ord. 57-2008. Passed 5-12-08.)

(d) No person shall be required to withhold the tax on wages or other compensation paid domestic servants employed by him exclusively in or about such person's residence, even though such residence is in the City, but such employee shall be subject to all of the requirements of this Income Tax Ordinance. (Am. Ord. 1-1984. Passed 12-26-84.)

(e) Manager's Obligation.

- (1) Every manager is deemed to be a trustee of this Municipality in collecting and holding the tax required under this chapter to be withheld, and the funds so collected by such withholding are deemed to be trust funds. Every manager is liable directly to this Municipality for payment of such trust funds, whether actually collected by such employer or not. Any tax deducted and withheld is to be considered paid to this Municipality, whether or not the employer actually remits the tax to this Municipality, for purposes of determining employee payments or credits only.
- (2) All managers shall be personally liable to the extent of the tax, interest and penalty, jointly and several, for failure to file the employer's return or to pay the employer's tax, interest and penalty as required under this chapter.
- (3) No change in structure by an employer, including a fundamental change, discharges its managers from liability for the employees' or manager's failure to remit funds held in trust, to file a tax return or to pay taxes. (Ord. 113-2006. Passed 9-25-06.)

1513.03 DECLARATIONS OF INCOME NOT COLLECTED AT SOURCE.

Except as provided in this section, every person shall file a declaration setting forth taxable income, including distributive shares of net profits of unincorporated business entities, estimated to be earned by the taxpayer during the current tax year, together with the estimated tax due thereon, less tax withheld within the City and less the tax credit allowed in Section 1519.01 hereof, unless such taxpayer anticipates that such tax will be fully withheld within the City and any income earned outside of the City will be fully taxed at the same or higher rate of tax in another Municipality. If the estimated tax for the current year, less the tax to be withheld and less such tax credit amounts to not more than ten dollars (\$10.00), no declaration or payment of estimated tax is required.

(Ord. 10-1974. Passed 4-8-74.)

1513.04 FILING OF DECLARATION.

(a) The declaration required by Section 1513.03 shall be filed on or before April 15 of each year during the effective period set forth in Section 1505.02 or within four months of the date the taxpayer becomes subject to the tax for the first time.

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

(Ord. 14-2005. Passed 1-24-05.)

1513.05 FORM OF DECLARATION.

(a) The declaration required by Section 1513.03 shall be filed upon a form furnished by or obtainable from the Administrator-Coordinator. As provided in Section 1513.03, credit shall be taken for the City tax to be withheld from any portion of such income and credit shall be taken for tax to be paid or withheld and remitted to another taxing municipality, in accordance with the provisions of Section 1519.01.

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

(Ord. 75-1971. Passed 12-27-71.)

1513.06 PAYMENT TO ACCOMPANY DECLARATION.

(a) Prior to January 1, 2003, such declaration of estimated tax to be paid to the City, shall be accompanied by a payment of at least one-fourth of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh and tenth months after the beginning of the taxable year, and on or before the last day of the first month of the succeeding year following the taxable year. However, in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(b) Effective January 1, 2003, the Declaration of Estimated Tax to be paid the City of Seven Hills by taxpayers who are individuals shall be accompanied by a payment of at least one-fourth (1/4) of the declaration amount and at least a similar amount shall be paid on or before July 31st and October 31st of the taxable year, and January 31st of the following year.

(c) Effective January 1, 2003, such declaration of estimated tax to be paid to the City of Seven Hills by corporations and associations shall be accompanied by a payment of at least one-fourth (1/4) of the declaration amount and at least a similar amount shall be paid on or before June 15th, September 15th, and December 15th. In the case of a fiscal year taxpayer the second, third, and fourth quarterly estimated payments shall be due on the fifteenth day of the sixth, ninth, and twelfth months of the taxable year, respectively.

(d) No penalties or interest shall be assessed on estimated payments if the taxpayer has remitted an amount equal to one hundred percent of the previous year's tax liability, provided that the previous year reflected a twelve-month period, or if 90% of the actual liability has been received.
(Ord. 14-2005. Passed 1-24-05.)

1513.07 ANNUAL RETURN.

On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the City shall be paid therewith in accordance with the provisions of Section 1513.01. However, any taxpayer may file, on or before the last day of the first month of the year following that for which such declaration or amended declaration was filed an annual return and pay any balance due at such time in lieu of filing such declaration or amended declaration and in lieu of paying the final quarterly installment based upon a declaration or amended declaration of estimated tax.
(Ord. 75-1971. Passed 12-27-71.)

1513.08 EXTENSIONS.

The Administrator-Coordinator may extend the time of filing any return required, of making any payment or performing any other act required by this chapter for a period not to exceed six months beyond the original required date.
(Ord. 75-1971. Passed 12-27-71.)

CHAPTER 1515
Interest and Penalties

1515.01	Interest on unpaid tax.	1515.05	Violations; penalty.
1515.02	Penalties on unpaid tax.	1515.06	Limitation on prosecution.
1515.03	Exceptions.	1515.07	Failure to procure forms no excuse.
1515.04	Abatement of interest and penalty.		

CROSS REFERENCES

Statute of limitations - see Ohio R. C. 718.06
Penalty for divulging confidential information - see
TAX. 1523.09

1515.01 INTEREST ON UNPAID TAX.

All taxes imposed and all moneys withheld or required to be withheld by employers and all installments of estimated taxes required to be paid under the provisions of this Income Tax Ordinance of the City and remaining unpaid after they become due, shall bear interest at the rate of twelve percent per annum.
(Ord. 3-1985. Passed 1-14-85.)

1515.02 PENALTIES ON UNPAID TAX.

In addition to interest as provided in Section 1515.01, penalties based on the unpaid tax or installments of estimated tax are hereby imposed as follows:

- (a) For failure to pay taxes or estimated taxes due, other than taxes withheld, twelve percent per annum, but not less than twenty-five dollars (\$25.00).
- (b) For failure to remit taxes withheld from employees, twelve percent per month or fraction thereof, but accumulated penalty shall not exceed fifty percent upon any unpaid amount and shall not be less than twenty-five dollars (\$25.00).
(Ord. 3-1985. Passed 1-14-85.)

1515.03 EXCEPTIONS.

A penalty shall not be assessed on an additional tax assessment made by the Administrator-Coordinator or the City of Seven Hills' Finance Director when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator-Coordinator or the City's Finance Director. In the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment against a taxpayer by the Administrator-Coordinator or City's Finance Director resulting from a Federal audit, provided an amended return is filed and the additional tax is paid within three months after a final determination of the Federal tax liability.
(Ord. 29-2005. Passed 3-14-05.)

1515.04 ABATEMENT OF INTEREST AND PENALTY.

Either the Administrator-Coordinator, the Board of Review, or the City of Seven Hills' Finance Director may abate penalty or interest, or both, for good cause shown. (Ord. 29-2005. Passed 3-14-05.)

1515.05 VIOLATIONS; PENALTY.

No person shall:

- (a) Fail, neglect or refuse to make any return or declaration required by this Income Tax Ordinance; or
- (b) Make any incomplete, false or fraudulent return; or
- (c) Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this Ordinance; or
- (d) Willfully fail, neglect or refuse to withhold the tax from employees or remit such withholding to the Administrator-Coordinator or City's Finance Director; or
- (e) Refuse to permit the Administrator-Coordinator, City's Finance Director or any duly authorized agent or employee to examine books, records, papers and Federal Income Tax returns relating to the income or net profits of a taxpayer; or
- (f) Fail to appear before the Administrator-Coordinator or City's Finance Director and to produce books, records, tapes or Federal Income Tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator-Coordinator or City's Finance Director; or
- (g) Refuse to disclose to the Administrator-Coordinator or City's Finance Director any information with respect to the income or net profits of a taxpayer; or
- (h) Fail to comply with the provisions of this Income Tax Ordinance or any order or subpoena of the Administrator-Coordinator or City's Finance Director authorized hereby; or
- (i) Give to an employer false information as to his true name, correct social security number and residence address, or fail to promptly notify an employer of any change in residence address and date thereof; or
- (j) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City tax withheld, or knowingly give the Administrator-Coordinator or City's Finance Director false information; or
- (k) Attempt to do anything to avoid the payment of any part of the tax, penalties or interest imposed by this Income Tax Ordinance.

Whoever violates any provision of this section of the Tax Code, is guilty of a misdemeanor of the third degree. (Ord. 29-2005. Passed 3-14-05.)

1515.06 LIMITATION ON PROSECUTION.

All prosecutions under this section must be commenced within the time specified in Ohio R.C. 718.06. (Ord. 75-1971. Passed 12-27-71.)

1515.07 FAILURE TO PROCURE FORMS NO EXCUSE.

The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying the tax. (Ord. 75-1971. Passed 12-27-71.)

CHAPTER 1517
Collection of Unpaid Taxes and Refunds of Overpayments

- 1517.01 Unpaid taxes recoverable as other debts.
1517.02 Refunds of taxes erroneously paid.
- 1517.03 Amounts of less than one dollar.

1517.01 UNPAID TAXES RECOVERABLE AS OTHER DEBTS.

All taxes imposed by this Income Tax Ordinance shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, of omission of a substantial portion of income subject to this tax, or of failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed, whichever is later. However, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitations, the period within which an additional assessment may be made by the Administrator-Coordinator shall be one year from the time of the final determination of the Federal tax liability.
(Ord. 75-1971. Passed 12-27-71.)

1517.02 REFUNDS OF TAXES ERRONEOUSLY PAID.

Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time specified in Ohio R.C. 718.06.
(Ord. 75-1971. Passed 12-27-71.)

1517.03 AMOUNTS OF LESS THAN ONE DOLLAR.

Amounts of less than one dollar (\$1.00) shall not be collected or refunded.
(Ord. 75-1971. Passed 12-27-71.)

CHAPTER 1519
Taxpayer Relief

1519.01 Tax credit.

CROSS REFERENCE

Statute of limitation on refunds - see Ohio R. C. 718.06(c)

1519.01 TAX CREDIT.

(a) When the taxable income of a resident of the City is subject to a municipal income tax of another municipality on the same income taxable under this Income Tax Ordinance, such resident shall be allowed a credit of the amount of income tax paid on such taxable income to such other municipality, equal to 100 percent (100%) of the amount obtained by multiplying the lower of the tax rate of such other municipality or of this City by taxable income earned in or attributable to the municipality of employment or business activity, provided, however, that in no event shall such credit exceed one and one-tenth percent (1.1%) of such taxable income. For the purposes of this section taxable income shall include the distributive share of net profits of a resident partner or owner of an unincorporated business entity.

(b) A claim for credit or refund under this section shall be made in such manner as the Administrator-Coordinator may by regulation provide. In the event such City resident fails, neglects or refuses to file an annual return or declaration on the form prescribed by the Administrator-Coordinator, he or she shall not be entitled to such credit or refund and shall be considered in violation of this Income Tax Ordinance, for failure to file a return. (Am. Ord. 1-1984. Passed 12-26-84.)

CHAPTER 1521
Disbursement of Receipts of Tax Collection

1521.01 Disbursement of funds collected. **1521.02** Council determination.

1521.01 DISBURSEMENT OF FUNDS COLLECTED.

The funds collected under the provisions of this Income Tax Ordinance shall be applied for the following purposes and in the following order:

- (a) First, such part thereof as shall be necessary to defray all expenses of collecting the tax and of administering and enforcing the provisions of this Income Tax Ordinance shall be paid.
- (b) The balance remaining after payment of the expenses referred to in subsection (a) shall be deposited in the General Fund for general operating expenses.
(Ord. 114-2005. Passed 12-27-05.)

1521.02 COUNCIL DETERMINATION.

Council shall determine by resolution the amount or percentage of such tax receipts to be allocated annually to such special funds created by Section 1521.01. Council may, if and when necessary, appropriate moneys from any or all of such special funds for poor relief, public disaster or civil emergency, but in no event shall such appropriations exceed the actual need for such funds. Any unexpended balances from such funds so appropriated shall be returned to the special funds respectively from which appropriated.
(Ord. 75-1971. Passed 12-27-71.)

CHAPTER 1523
Duties and Authority of the Administrator-Coordinator

<p>1523.01 Duty to receive tax imposed. 1523.02 Duty to enforce collection. 1523.03 Authority to make and enforce regulations. 1523.04 Authority to arrange installment payments. 1523.05 Authority to determine amount of tax due. 1523.06 Authority to make investigations. 1523.07 Authority to compel production of records.</p>	<p>1523.08 Refusal to produce records. 1523.09 Confidential nature of information obtained. 1523.10 Taxpayer required to retain records. 1523.11 Authority to contract for central collection facilities. 1523.12 Assignment of duties and authority.</p>
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CROSS REFERENCE
Employment provisions - see ADM. Ch. 131

1523.01 DUTY TO RECEIVE TAX IMPOSED.

It shall be the duty of the Administrator-Coordinator to receive the tax imposed by this Income Tax Ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all moneys so received.
(Ord. 75-1971. Passed 12-27-71.)

1523.02 DUTY TO ENFORCE COLLECTION.

It shall be the duty of the Administrator-Coordinator to enforce payment of all taxes owing to the City, to keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and make any return, or both, including taxes withheld, and to show the dates and amounts of payments thereof.
(Ord. 75-1971. Passed 12-27-71.)

1523.03 AUTHORITY TO MAKE AND ENFORCE REGULATIONS.

The Administrator-Coordinator is hereby charged with the enforcement of the provisions of this Income Tax 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 Income Tax Ordinance, including provisions for the re-examination and correction of returns.
(Ord. 75-1971. Passed 12-27-71.)

1523.04 AUTHORITY TO ARRANGE INSTALLMENT PAYMENTS.

The Administrator-Coordinator 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 Administrator-Coordinator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this Income Tax 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 1517.01 and 1515.05 of this Income Tax Ordinance shall apply.
(Ord. 75-1971. Passed 12-27-71.)

1523.05 AUTHORITY TO DETERMINE AMOUNT OF TAX DUE.

In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Administrator-Coordinator may determine the amount of tax appearing to be due the City from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

(Ord. 75-1971. Passed 12-27-71.)

1523.06 AUTHORITY TO MAKE INVESTIGATIONS.

The Administrator-Coordinator, 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-Coordinator believes is subject to the provisions of this Income Tax 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 Income Tax Ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator-Coordinator, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(Ord. 75-1971. Passed 12-27-71.)

1523.07 AUTHORITY TO COMPEL PRODUCTION OF RECORDS.

The Administrator-Coordinator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(Ord. 75-1971. Passed 12-27-71.)

1523.08 REFUSAL TO PRODUCE RECORDS.

The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or persons subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Administrator-Coordinator authorized hereby, shall be deemed a violation of this section, punishable as provided in Section 1515.05.
(Ord. 75-1971. Passed 12-27-71.)

1523.09 CONFIDENTIAL NATURE OF INFORMATION OBTAINED.

Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this Income Tax Ordinance shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this section shall be 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 who violates the provisions of this section relative to the disclosures of confidential information shall be guilty of an offense punishable by immediate dismissal.
(Ord. 75-1971. Passed 12-27-71.)

1523.10 TAXPAYER REQUIRED TO RETAIN RECORDS.

Every taxpayer shall retain all records necessary to compute his tax liability for a period of five years from the date his return is filed, or the withholding taxes are paid.
(Ord. 75-1971. Passed 12-27-71.)

1523.11 AUTHORITY TO CONTRACT FOR CENTRAL COLLECTION FACILITIES.

The City of Seven Hills having already entered into an agreement for the establishment of a Regional Council of Governments pursuant to Ordinance 76-1971, which Council has organized a municipal tax collection agency known as the "Regional Income Tax Agency". The Board of Trustees of the Regional Income Tax Agency is authorized to administer and enforce the provisions of this Income Tax Ordinance as the agent of the City, and the duties and authority of the Administrator-Coordinator hereunder may be performed by the Board of Trustees of the agency through the Administrator-Coordinator of the agency. However the Administrator-Coordinator of the agency shall have no authority to abate penalties or interest provided for in Sections 1515.01 and 1515.02.

(Ord. 75-1971. Passed 12-27-71.)

1523.12 ASSIGNMENT OF DUTIES AND AUTHORITY.

In the event the Administrator-Coordinator, on behalf of the City, enters into an agreement with any other municipal corporation to act as agent of the City for the purpose of administering the income tax laws of the City and of providing a central facility for the collection of the income tax as provided in Section 1523.11, then all or part of the duties and authority of the Administrator-Coordinator may be assigned by such agreement to such municipal corporation.

(Ord. 75-1971. Passed 12-27-71.)

(b) The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof. Such hearing shall be scheduled within forty-five days from the date of appeal. The Board's ruling must be made within thirty days from the date of the closing of the record, shall be in writing and filed with the Administrator, and within fifteen day of its decision shall send notice of its decision by ordinary mail to the taxpayer making the appeal.

(c) For matters relating to tax years beginning on or after January 1, 2004, any ruling or decision of the Board of Review/Appeal may be appealed to a court of competent jurisdiction or to the State Board of Tax Appeal.
(Ord. 15-2005. Passed 1-24-05.)

CHAPTER 1527
Other Provisions

[1527.01](#) Declaration of legislative intent.

[1527.02](#) Collection of tax after termination of Ordinance.

1527.01 DECLARATION OF LEGISLATIVE INTENT.

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

(Ord. 75-1971. Passed 12-27-71.)

1527.02 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(a) This Income Tax 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 and proceedings for collecting any tax so levied or enforcing any provisions of this Income Tax Ordinance are concerned, it shall continue effective until all of the 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 Income Tax Ordinance shall have been fully terminated subject to the limitations contained in Sections 1517.01, 1517.02, 1517.03, 1515.05, 1515.06 and 1515.07.

(b) Annual returns due for all or any part of the last effective year of this Income Tax Ordinance shall be due on the date provided in Sections 1511.01 and 1513.02 of this Income Tax Ordinance as though the same were continuing.

(Ord. 75-1971. Passed 12-27-71.)