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(a) This chapter shall continue effective insofar as the levy of taxes is concerned until revoked 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 chapter are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Sections 191.11 and 191.12.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 191.05 and 191.06 as though the same were continuing. (Ord. 39-05. Passed 4-26-05.)

**191.18 MISSTATEMENT OF RESIDENCE.**

(a) No resident of the City shall willfully misstate his City of residence for the purpose of avoiding payment of any tax, fee or other revenue producing item to the City.

(b) Nothing herein shall be in any way relieve any person of any obligation to pay any tax, fee or other revenue producing item in the City that is otherwise due and owing to the City. (Ord. 39-05. Passed 4-26-05.)

**191.99 PENALTY.**

(a) Whoever violates any of the provisions of this chapter shall be guilty of a misdemeanor of the first degree for each offense.

(b) In addition to the above penalty, any employee of the City who violates the provisions of Section 191.09 relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal. (Ord. 39-05. Passed 4-26-05.)