

**ORDINANCE NO. 19-0-12****AN ORDINANCE TO AMEND THE VILLAGE OF BLOOMDALE'S LOCAL INCOME TAX ORDINANCES TO DISALLOW, IN TOTAL, THE RECIPROCITY PROVISION OF SAID ORDINANCES**

**WHEREAS**, Ordinance Numbers 12-O-07, 6-O-02, 17-O-97, 21-O-92, and 12-O-67 established and amended the Village of Bloomdale's Local Income tax on salaries, wages, profits, etc. by residents and non-residents and companies doing business in the Village of Bloomdale; and

**WHEREAS**, the purpose of said Ordinance and Amendments was, and remains, the generation of income for purposes of general municipal operations, maintenance of equipment and structures, enlargement, maintenance and improvement of village services and facilities, and other matters of concern to the residents and legislative authority of the Village; and

**WHEREAS**, Village Council, after appropriate deliberation of the concerns expressed by Village residents, has decided that, due to the increased costs associated with the provision of those services to the residents and the financial burden on the Village, it would be in the best interests of the Village and its residents to disallow and eliminate the reciprocity provision of the Village's income tax code, in total.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BLOOMDALE, WOOD COUNTY, OHIO, THAT:**

**Section 1:** Section 15 of Ordinance 12-O-67 and all subsequent Ordinances dealing with reciprocity for tax payments are hereby amended to eliminate reciprocity for all Village residents, in total, paying income tax in other cities or municipalities.

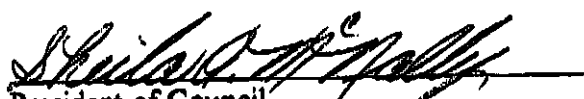
**Section 2:** This change in legislation will be effective for the tax year beginning January 1, 2013, and continuing thereafter into the future.


**Section 3:** It is hereby found and determined that all formal actions of this Council and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements of the Village of Bloomdale and State of Ohio.

**WHEREFORE**, this Ordinance shall take effect and be in full force immediately upon its passage and approval.

VOTE ON EMERGENCY MEASURE: Yeas: 4 Nays: 2

ADOPTED AND EFFECTIVE: 11-27, 2012.

  
President of Council

  
Mayor

ATTEST:

  
Clerk of Council

APPROVED AS TO CONTENT AND FORM:

\_\_\_\_\_  
Village Solicitor

## ORDINANCE NUMBER 12-0-07

AN ORDINANCE TO AMEND THE VILLAGE OF BLOOMDALE LOCAL INCOME TAX  
ORDINANCE TO DISALLOW THE RECIPROCITY PROVISION OF SAID ORDINANCE  
IN THE AMOUNT OF FIFTY PER CENT (50%) FOR A PERIOD OF FIVE YEARS

WHEREAS, Ordinance Numbers 6-0-02, 21-0-92 and 17-0-97 amended the Village of Bloomdale Local Income Tax on salaries, wages, profits, etc. by residents and non-residents and companies doing business in the Village of Bloomdale; and

WHEREAS, the purpose of said ordinance and amendment was, and remains, the generation of income for the purposes of general municipal operations, maintenance of equipment, enlargement and improvement of Village services and facilities, and other matters of concern to the residents and legislative authority of the village; and

WHEREAS, the increased costs associated with the provision of those services to the residents or the Village of Bloomdale has placed a large financial burden on the legislative authority to attempt to continue to provide those services required by law and needed by the residents of the Village, and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BLOOMDALE,  
WOOD COUNTY, OHIO:

SECTION 1. Section 2 of Ordinance Number 6-0-02, the amendment to the VILLAGE INCOME TAX ORDINANCE, is hereby amended to extend another 5 years.

SECTION 2. It is hereby found and determined that all formal actions of this council concerning and relating to the passage of this Ordinance were adopted in an open meeting of the Council and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements of the Village of Bloomdale and the State of Ohio.

10/09/07  
1st. reading

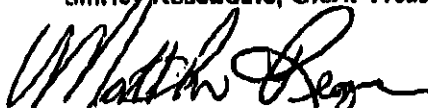
10/23/07  
2nd. reading

11/13/07  
3rd. reading

  
Mayor

  
Council President

Passed: 11/13/07

  
Shirley Rosendale, Clerk Treasurer  
Matthew Reger, Solicitor, as to form

## CERTIFICATION

This certifies that this is a true and accurate copy of an ordinance passed by a majority of the members of the Legislative Authority of the Village of Bloomdale, Wood County Ohio, on 11-13-07 signed by the Village Mayor and Village Clerk-Treasurer on 11-13-07, and approved by the Village Solicitor as to form.

  
Clerk Treasurer

## ORDINANCE NUMBER 6-0-02

AN ORDINANCE TO AMEND THE VILLAGE OF BLOOMDALE LOCAL INCOME TAX ORDINANCE TO DISALLOW THE RECIPROCITY PROVISION OF SAID ORDINANCE IN THE AMOUNT OF FIFTY PER CENT (50%) FOR A PERIOD OF FIVE YEARS

WHEREAS, Ordinance Number 21-0-92 and 17-0-97 amended the Village of Bloomdale Local Income Tax on salaries, wages, profits, etc. by residents and non-residents and companies doing business in the Village of Bloomdale; and

WHEREAS, the purpose of said ordinance and amendment was, and remains, the generation of income for the purposes of general municipal operations, maintenance of equipment, enlargement and improvement of Village services and facilitates, and other matters of concern to the residents and legislative authority of the village; and

WHEREAS; the increased costs associated with the provision of those services to the residents or the Village of Bloomdale has placed a large financial burden on the legislative authority to attempt to continue to provide those services required by law and needed by the residents of the Village; and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BLOOMDALE, WOOD COUNTY, OHIO.

SECTION 1. Section 2 of Ordinance Number 21-0-92, the amendment to the VILLAGE INCOME TAX ORDINANCE, is hereby amended to extend another 5 years.

SECTION 2. It is hereby found and determined that all formal actions of this council concerning and relating to the passage of this Ordinance were adopted in an open meeting of the Council and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements of the Village of Bloomdale and the State of Ohio

1st. reading 7/23

2nd. reading 8/13

3rd. reading 8/27

8-27-02

Rory Fitch, Mayor

  
Shirley Rosendale, Clerk Treasurer  
Matthew Reger, Solicitor, as to form

## CERTIFICATION

This certifies that this is a true and accurate copy of an ordinance passed by a majority of the members of the Legislative Authority of the Village of Bloomdale, Wood County Ohio, on 8-27-02 signed by the Village Mayor and Village Clerk-Treasurer on 8-29-02, and approved by the Village Solicitor as to form.

  
Shirley Rosendale  
Clerk Treasurer

## ORDINANCE NUMBER 17-0-97

AN ORDINANCE TO AMEND THE VILLAGE OF BLOOMDALE LOCAL INCOME TAX ORDINANCE TO DISALLOW THE RECIPROCITY PROVISION OF SAID ORDINANCE IN THE AMOUNT OF FIFTY PER CENT (50%) FOR A PERIOD OF FIVE YEARS.

WHEREAS, Ordinance Number 21-0-92 amended the Village of Bloomdale local income tax on salaries, wages, profits, etc. by residents and non-residents and companies doing business in the Village of Bloomdale; and

WHEREAS, the purpose of said ordinance and amendment was, and remains, the generation of income for the purposes of general municipal operations, maintenance of equipment, enlargement and improvement of village services and facilities, and other matters of concern to the residents and legislative authority of the village; and

WHEREAS, the increased costs associated with the provision of those services to the residents of the Village of Bloomdale has placed a large financial burden on the legislative authority to attempt to continue to provide those services required by law and needed by the residents of the Village; and,

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BLOOMDALE, WOOD COUNTY, OHIO:

SECTION 1. Section 2 of Ordinance Number 21-0-92, the amendment to the VILLAGE INCOME TAX ORDINANCE, is hereby amended to extend another 5 years.

SECTION 2. It is hereby found and determined that all formal actions of this council concerning and relating to the passage of this Ordinance were adopted in an open meeting of the Council and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements of the Village of Bloomdale and the State of Ohio.

1st reading 11/25/97 2nd reading 12-9/97 3rd reading 1/13/98

Passed:

1-13-98

Carol L. Kirby  
Carol L. Kirby, Mayor

Shirley Rosendale  
Shirley Rosendale, Clerk-Treasurer

James M. Sharp  
James M. Sharp, Solicitor, as to form

### CERTIFICATION

This certifies that this is a true and accurate copy of an ordinance passed by a majority of the members of the Legislative Authority of the Village of Bloomdale, Wood County Ohio, on 1-13-98, 1996; signed by the Village Mayor and Village Clerk-Treasurer on 1-15-98, and approved by the Village Solicitor as to form.

Shirley Rosendale  
Clerk-Treasurer



ORDINANCE NUMBER 21-O-92

AN ORDINANCE TO AMEND THE VILLAGE OF BLOOMDALE LOCAL INCOME TAX ORDINANCE TO DISALLOW THE RECIPROCITY PROVISION OF SAID ORDINANCE IN THE AMOUNT OF FIFTY PER CENT (50%) FOR A PERIOD OF ONE (1) YEAR

WHEREAS, Ordinance Number 12-O-67 enacted the Village of Bloomdale local income tax on salaries, wages, profits, etc. by residents and non-residents and companies doing business in the Village of Bloomdale; and

WHEREAS, the purpose of said ordinance was, and remains, the generation of income for the purposes of general municipal operations, maintenance of equipment, enlargement and improvement of village services and facilities, and other matters of concern to the residents and legislative authority of the Village; and

WHEREAS, the increased costs associated with the provision of those services to the residents of the Village of Bloomdale has placed a large financial burden on the legislative authority to attempt to continue to provide those services required by law and needed by the residents of the Village;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BLOOMDALE, WOOD COUNTY, OHIO:

SECTION 1. Section 15 of Ordinance Number 12-O-67, the village income tax ordinance, is hereby amended to grant a fifty per cent (50%) reciprocity for the tax year 1993 only. That section of said ordinance presently grants One hundred per cent (100%) reciprocity for village residents paying income taxes in other cities and municipalities. It is the intent of this

Further, any other provisions of ordinance number 12-O-67 relating to relief provisions or reciprocity provisions are likewise amended consistent with this Ordinance.

SECTION 2. This change in legislation will be effective for the tax year beginning January 1, 1993 and shall expire on December 31, 1993.

SECTION 3. This Ordinance shall take effect as an emergency measure. The reason for the emergency is that the prompt effectiveness of this Ordinance is necessary in order to protect the public health, safety, and welfare of the citizens of the Village of Bloomdale. Specifically, the present financial condition of the Village dictates that this measure take effect with the start of 1993 in order to generate the income needed to continue to manage the Village, as determined by the Legislative Authority.

SECTION 4. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of the Council and that all deliberations of this Council and any of its committees that resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements of the Village of Bloomdale and the State of Ohio.

Passed:

12-22-92

Gary W. Tyson  
Gary W. Tyson, Mayor

Shirley Rosendale  
Shirley Rosendale, Clerk-Treasurer

James M. Sharp, Solicitor, as to form

CERTIFICATION

This certifies that this is a true and accurate copy of an ordinance passed by a majority of the members of the Legislative Authority of the Village of Bloomdale, Wood County Ohio, on December 22, 1992; signed by the Village Mayor and Village Clerk-Treasurer on December 22, 1992, and approved by the Village Solicitor as to form.

Shirley Rosendale  
Clerk-Treasurer

**NET PROFITS** -- A net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes, without deduction of taxes imposed by this ordinance, federal, state and other taxes based on income; 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 the Village of Bloomdale.

**NON-RESIDENT UNINCORPORATED BUSINESS ENTITY** -- An unincorporated business entity not having an office or place of business within the Village of Bloomdale.

**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 any unincorporated entity, shall mean the partners or members thereof, and 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.

**RECIPROCITY CREDIT** -- The credit granted by a municipality to its residents, and to non-residents whose city of residence grants a similar credit to non-residents thereof, based on 50% of the lesser of the two rates.

**RESIDENT** -- An individual domiciled in the Village of Bloomdale.

**RESIDENT UNINCORPORATED BUSINESS ENTITY** -- An unincorporated business entity having an office or place of business within the Village of Bloomdale.

**TAXABLE INCOME** -- Wages, salaries and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of the ordinance.

**TAXABLE YEAR** -- The calendar year, or fiscal year upon the basis of which the 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.

**TAXING MUNICIPALITY** -- Any municipal corporation levying a municipal income tax on salaries, wages, commissions and other compensation earned by individuals, and on the net profits earned from the operation of a business, profession or other activity.

**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. 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 at the rate of 1% 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 the Village of Bloomdale.
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 the Village of Bloomdale.
3. (a) On the portion attributable to the Village of Bloomdale of the net profits earned during the effective period of this ordinance of all residents unincorporated businesses, professions or other entities,

derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village of Bloomdale.

- (h) 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 resident unincorporated business entity not attributable to the Village of Bloomdale and not levied against such an unincorporated business entity. Provided, however, that the liability of an individual partner or owner taxable hereunder or income attributable to another taxing municipality shall be subject to the Relief and Reciprocity Provisions of Section 15 hereof.
- 4. (a) On the portion attributable to the Village of Bloomdale 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 the Village of Bloomdale, whether or not such unincorporated business entity has an office or place of business in the Village of Bloomdale.
- (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 the Village of Bloomdale and not levied against such unincorporated business entity. Provided, however, that the liability of an individual partner or owner taxable hereunder or income attributable to another tax municipality shall be subject to the Relief and Reciprocity Provisions of Section 15 hereof.
- 5. On the portion attributable to the Village of Bloomdale 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 the Village of Bloomdale, whether or not such corporations have an office or place of business in the Village of Bloomdale.

B. The portion of the net profits attributable to the Village of Bloomdale of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Village of Bloomdale shall be determined as provided in Section 718.02 of the Revised Code of Ohio and in accordance with the rules and regulations adopted by the Administrator pursuant to this ordinance.

C. Operating Loss Carry Forward

- 1. The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1965 (effective date of "first" ordinance permitting loss carry-forwards) allocable to the Village of Bloomdale may be applied against the portion of the profit of succeeding year (s) allocable to the Village of Bloomdale, 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.
- 2. The portion of a net operating loss sustained shall be allocated to the Village of Bloomdale in the same manner as provided herein for allocating net profits to the Village of Bloomdale.
- 3. The Administrator shall provide by Rules and Regulations the manner in which such net operating loss carry-forward shall be determined.

D. Consolidated Returns.

- 1. Filing of consolidated returns may be permitted or required in accordance with Rules and Regulations prescribed by the Administrator.
- 2. In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the Village of Bloomdale constituting a portion only of its total business, the Administrator

shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Village of Bloomdale. If the Administrator finds net profits are not properly allocated to the Village of Bloomdale 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 deem appropriate to produce a fair and proper allocation of net profits to the Village of Bloomdale.

E. Exception. The tax provided for herein shall not be levied upon the military pay or allowances of members of the armed forces of the United States, or upon the net profits of 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 and other activities earned from *Jan 1 - 1968 and thereafter* to and including

#### SECTION 5. RETURN AND PAYMENT OF TAX.

A. Each taxpayer, except as herein provided, shall whether or not a tax be due thereon, make and file a return on or before April 30, of the year following the effective date of this ordinance, and on or before April 30, of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four (4) months from the end of such fiscal year or period.

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

1. (a) The aggregate amount of salaries, wages, commissions and other compensation earned; and
- (b) The gross income from a business, profession or other activity less allowable expenses incurred in the acquisition of such gross income;
- (c) Such income shall include only income earned during the year, or portion thereof, covered by the return and subject to the tax imposed by this ordinance;
2. (a) The amount of tax imposed by this ordinance on income reported;
- (b) Any credits to which the taxpayer may be entitled under the provisions of Sections 6, 7, and 15 of this ordinance; and
3. Such other pertinent statements, information returns, or other information as the Administrator may require.

C. The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six (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 Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

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

- (a) The amount of Bloomdale income tax deducted or withheld at the source pursuant to Section 6 hereof;
- (b) Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 7 hereof;

(c) Any credit allowable under the provisions of Section 15 hereof.

2. Should the return, or the records of the Administrator, indicate an overpayment of the tax to which the Village of Bloomdale is entitled under the provisions of this ordinance, such overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the Administrator, shall be refunded or transferred against any subsequent liability. Provided, however, that overpayments of less than One Dollar (\$1.00) shall not be refunded.
- E. 1. AMENDED RETURNS: Where necessary an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 11 and 15. Such amended returns shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.
2. Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's Village of Bloomdale tax liability, such taxpayer shall make and file an amended Village of Bloomdale return showing income subject to the Village of Bloomdale 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.

#### SECTION 6. COLLECTION AT SOURCE.

- A. 1. Each employer within or doing business within the Village of Bloomdale who employs one or more persons on a salary, wage, commission or other compensation basis shall, at the time of payment thereof, deduct the tax of 1% from the gross salaries, wages, commissions or other compensation earned by the Village of Bloomdale residents regardless of where such compensation was earned and shall deduct the tax of 1% from the salaries, wages, commissions or other compensation earned within the Village of Bloomdale by non-residents;
2. Notwithstanding the provisions of paragraph A-1 of this Section, where such employer employs a Village of Bloomdale resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to the Village of Bloomdale only the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this ordinance;
  3. Each such employer shall, on or before the last day of the month following each calendar quarter, make a return and remit to the Village of Bloomdale the tax hereby required to be withheld. Such return shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have in fact been withheld;
  4. On or before the 31st day of January following any calendar year such employer shall file with the Administrator an information return for each employee from whom the Village of Bloomdale Income Tax has been, or should have been withheld, showing the name, address and Social Security number of the employee, the amount of compensation paid during the year and the amount of the Village of Bloomdale Income Tax withheld from such employee.

B. Such employer in collecting said tax shall be deemed to hold the same, until payment is made by such employer to the Village of Bloomdale, as a Trustee for the benefit of the Village of Bloomdale and any such tax collected by such employer from his employees shall, until the same is paid to the Village of Bloomdale, be deemed a trust fund in the hands of such employer.

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 the Village of Bloomdale in accordance with Section 6 hereof, such person need not file a declaration.

- B. 1. Such declaration shall be filed on or before April 30 of each year during the life of this ordinance, or within four (4) months of the date the tax payer becomes subject to tax for the first time.
2. Those tax payers reporting on a fiscal year basis shall file a declaration within four (4) months after the beginning of each fiscal year or period.
- C. 1. Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator. Credit shall be taken for Village of Bloomdale income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax payable to other taxing municipalities in accordance with the provisions of Section 15 hereof.
2. The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.

D. The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Administrator at least one-fourth ( $\frac{1}{4}$ ) of the estimated annual tax due after deducting:

1. Any portion of such tax to be deducted or withheld at the source pursuant to Section 6 hereof;
2. Any credits allowable under the provisions of Section 15 hereof; and
3. Any overpayment of previous year's tax liability which taxpayer has not elected to have refunded.

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

E. On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, and annual return shall be filed and any balance which may be due the Village of Bloomdale shall be paid there with in accordance with the provisions of Section 5 hereof.

F. Notwithstanding any provision or requirement of this Ordinance to the contrary, if a taxpayer resides or proposes to reside in the Village of Bloomdale or engages in business or proposes to engage in business therein for a period of less than three (3) months or if the Administrator determines that the residence of any taxpayer in the Village of the period during which any taxpayer will engage in business in the Village may reasonably be expected to be less than three (3) months, the Administrator may require any such taxpayer to file a declaration and/or a return within such time as he may reasonably fix and to pay or secure the payment of any tax due or to become due and/or any tax withheld or required to be withheld during the period of residence or engagement in business or the period of such residence or engagement in business estimated by the Administrator.

The date or dates fixed by the Administrator for the filing of declarations and/or returns and/or for payments or security for payments of taxes pursuant to this Sub-section F shall be in lieu of the dates for such filing or payment specified for taxpayers generally to this Ordinance.



**SECTION 8. DUTIES OF THE ADMINISTRATOR.**

- A. 1. It shall be the duty of the Bloomdale tax Administrator to receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayer to keep an accurate record thereof; and to report all monies so received.
2. It shall be the duty of the Administrator to enforce payment of all taxes owing the Village of Bloomdale, 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 make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B. Said Administrator 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 reexamination and correction of returns.

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

**SECTION 9. INVESTIGATIVE POWERS OF THE ADMINISTRATOR - PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.**

A. The administrator, or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Administrator believes is subject to the provisions of this 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 Administrator, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

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

C. The refusal to produce books, papers, records and federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this Section or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this ordinance, punishable as provided in Section 12 hereof.

D. Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this 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 ordinance, shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of the Village of Bloomdale who violates the provisions of this Section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

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

#### SECTION 10. INTEREST AND PENALTIES.

A. 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 ( $\frac{1}{2}\%$ ) per month or fraction thereof.

B. In addition to interest as provided in paragraph A hereof, penalties based on the unpaid tax are hereby imposed as follows:

1. For failure to pay taxes due - other than taxes withheld; one-half per cent ( $\frac{1}{2}\%$ ) per month or fraction thereof.
2. For failure to remit taxes withheld from employees: three percent (3%) per month or fraction thereof.

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

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

A. All taxes imposed by this 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, omission of a substantial portion of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three (3) years from the time the return was due or filed whichever is later, provided, however, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitation, the period within which an additional assessment may be made by the Administrator shall be one (1) year from the time of the final determination of the federal tax liability.

B. Taxes erroneously paid shall not be refunded unless a claim for refund is made within three (3) years from the date which such payment was made or the return was due, or within three (3) months after final determination of the federal tax liability, whichever is later.

C. Amounts of less than one dollar (\$1.00) shall not be collected or refunded.

#### SECTION 12. VIOLATIONS - PENALTIES.

A. 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. Fail, neglect or refuse to pay the tax, penalties or interest imposed by this ordinance; or
4. Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or
5. Refuse to permit the Administrator; or any duly authorized agent or employee to examine his books, records, papers and federal income tax returns relating to the income or net profits to a taxpayer; or
6. Fail to appear before the Administrator and to produce his books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or
7. Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer;
8. Fail to comply with the provisions of this ordinance or any order or subpoena of the Administrator authorized hereby; or

2. Give to an employer false information as to his true name, correct social security number and residence address, or fail to promptly notify an employer of any change in residence address and date thereof; or
10. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and the Village of Bloomdale tax withheld, or to knowingly give the Administrator false information; or
11. Attempt to do anything what ever 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. All prosecutions under this Section must be commenced within five (5) years from the time of the offense complained of.

C. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying the tax.

### SECTION 13. BOARD OF REVIEW.

A. A Board of Review consisting of the Village Solicitor as chairman, the Chairman of the Finance Committee as secretary, and one other member of the Village Council to be selected by the Solicitor and the Chairman of the Finance Committee 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 Appeal.

B. All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this ordinance, must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

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

### SECTION 14. ALLOCATION OF FUNDS.

A. The funds collected under the provisions of this Ordinance shall be applied for the following purposes, to-wit:

1. Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this ordinance and the cost of administering and enforcing the provisions thereof.
2. The balance of the funds collected each year under the provisions of this Ordinance shall be paid into special funds which are hereby established for the following purposes:

- (a) 50 % shall be transferred and deposited into the General Fund.
- (b) 50 % shall be transferred and deposited into a fund for capital improvements; extension, enlargement, or improvement of municipal services; and bond retirement.

B. Council shall, by Ordinance, appropriate the above monies after transfer into the specified funds and allocate such monies in accordance with the needs of the Village of Bloomdale. Council may, if and when necessary, appropriate monies from any or all of such special funds for poor relief, public disaster or civil emergency; but in no event shall such appropriation exceed the actual need for such funds.

## SECTION 15. RELIEF AND RECIPROCITY PROVISIONS.

It is the intent of this Section that a taxpayer, subject to tax in more than one municipality on the same income, who has complied with the provisions hereof shall not be required by this ordinance to pay a total municipal income tax on such income greater than the tax imposed at the higher rate.

Accordingly, notwithstanding any other provisions of this Ordinance,

### A. Residents of the Village of Bloomdale.

1. When a resident of Bloomdale is subject to and has paid or has acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this ordinance and such other municipality does not allow a credit to its non-residents, such Bloomdale resident may claim a credit of the amount of such tax paid to such other municipality, but not in excess of the tax assessed by this ordinance.

2. (a) When a resident of Bloomdale is subject to and has paid, or had acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this ordinance, and such other municipality allows a credit to its non-residents on the same basis as provided in paragraph B-1 of this section, a credit shall be allowed against Bloomdale income tax of fifty percent (50%) of the tax due hereunder of fifty percent (50%) of the tax due under the ordinance of such other municipality, whichever is the lesser;

If the tax due such other municipality has been paid to or withheld in such other municipality, a resident of Bloomdale may claim credit for and assign to the Village of Bloomdale any claim for refund to which he may be entitled from such other municipality. In the event any amount is not received by the Village of Bloomdale equal to such credit claimed by reason of tax payments made to, or withheld in, such other municipality then the taxpayer shall be liable to the Village of Bloomdale for an amount by which the claimed credit exceeds the amount recovered on such assignment by the Village of Bloomdale, together with penalty and interest. If satisfactory evidence is offered, however, that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefor because of fault or neglect on the part of either municipality.

Assignment of any claim for refund to which a Bloomdale resident may be entitled from another municipality shall be tentatively accepted as payment of that portion of Bloomdale income tax represented by such assignment; provided, however, should an overpayment result from the credit allowed by reason of such assignment, no refund thereof shall be made until such assignment has been accepted for payment by such other municipality.

### B. Non-residents of the Village of Bloomdale.

1. When a non-resident of Bloomdale is subject to the tax imposed by this ordinance and is also subject to tax on the same income in the municipality of his residence, a credit of fifty percent (50%) of the tax due under this ordinance or fifty percent (50%) of the tax due under the ordinance of such other municipality, whichever is the lesser, shall be allowed against the tax due under this ordinance, provided:

(a) Such other municipality imposes on its residents a tax on the same income and reciprocal provision is made in the ordinance of such other municipality granting to non-residents thereof a credit on the same basis as provided in paragraph B-1 of this section against the tax levied thereby;

(b) Such non-resident is subject to and has paid, or has acknowledged liability in the municipality of his residence for any tax due after such reciprocal credit is allowed; and

(c) The municipality of his residence furnishes evidence of payment of tax therein or evidence of assignment by the taxpayer of his claim for reciprocal credit to such other municipality.

2. Any amount due a non-resident as a result of having overpaid the tax due the Village of Bloomdale, or arising from allowance of the credit provided for herein, may, under regulations adopted by the Administrator, be assigned to and paid to such other municipality.

C. The credits provided for in paragraphs A and B of this section will not be allowed unless the same are claimed in a timely return or form acceptable to, and filed with the Administrator. In the event a taxpayer fails, neglects or refuses to file such timely return or form he shall not be entitled to such credit and shall be liable for the full amount of tax assessed by this ordinance, together with such interest and penalties, both civil and criminal, as are prescribed in the ordinance.

D. Any claim for credit for income taxes paid another municipality on the same income taxable hereunder, or claim for or assignment of any refund due to the credit provided for herein, must be filed with the Administrator of the Village of Bloomdale on or before December 31st of the year following that for which such credit is claimed. Provided, however, in the event such claim for reciprocity refund shall have been assigned to the municipality of residence, such municipality of residence must file a claim for refund with the Administrator of the Village of Bloomdale on or before January 31st next following such December 31st. Failure to file such claim for reciprocity credit or refund, or assignment thereof, within the times prescribed herein shall render such credit, claim for refund, or assignment null and void.

#### 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 the Village of Bloomdale 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 ~~through Jan 1 - 1976~~ and insofar as the collection of taxes levied hereunder and action 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 in the aforesaid period 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 Section 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.

This ordinance is declared to be an emergency measure necessary for the immediate preservation of public peace, health and safety, and shall go into effect immediately. The reason for said emergency is the immediate necessity of levying a tax provided for herein, in order to obtain revenue for the operation of the Village of Bloomdale government during the year 1975 and thereafter.

Passed this 17 day of Dec, 1967.

Allen L. Allison  
Mayor

ATTEST:

Walter M. Myers  
Clerk

APPROVED:

Eldon F. Zand  
President of Council

ORDINANCE NO. 12-0-67

Levying a 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, on all salaries, wages, commissions and other compensations earned by residents of the Village of Bloomdale; on all salaries, wages, commissions and other compensation earned by non-residents of the Village of Bloomdale for work done or services performed or rendered in the Village of Bloomdale; on the net profits earned on all businesses, professions or other activities conducted by residents of the Village of Bloomdale; on the net profits earned on all businesses, professions or other activities conducted in the Village of Bloomdale by non-residents, and on the net profits earned by all corporations doing business in the Village of Bloomdale as the result of work done or services performed or rendered in the Village of Bloomdale; 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 the Village of Bloomdale providing for the administration, collection and enforcement of said tax; declaring violation thereof to be a misdemeanor and imposing penalties therefor.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BLOOMDALE, OHIO, that:

**SECTION 1. PURPOSE.**

To provide funds for the purposes of general municipal operations, bond retirement payments, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the Village of Bloomdale 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.

**ADMINISTRATOR** -- The individual designated by the ordinance, whether appointed or elected, to administer and enforce the provisions of the ordinance.

**ASSIGNMENT** -- The assignment made by a resident of the Village of Bloomdale of claim for refund due from another taxing municipality granting credit to non-residents thereof.

**ASSOCIATION** -- A partnership, limited partnership, or any other forms 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.

**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, salaries, commission or other type of compensation in the service of an employer.

**EMPLOYER** -- An individual, partnership, association, corporation, governmental body, or 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 (12) months or less ending on any day other than December 31st.

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