

TITLE NINE - Taxation
Chap. 181. Income Tax.

CHAPTER 181
Income Tax

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CROSS REFERENCES

Payroll deductions - see Ohio R.C. 9.42
Municipal income taxes - see Ohio R.C. Ch. 718
State income taxes - see Ohio R.C. Ch. 5747

181.01 PURPOSE.

The purpose of this chapter is to provide funds for the purposes of general Municipal operations, maintenance, new equipment, extension and enlargement of Municipal services and facilities and capital improvements of this Municipality. Therefore, there is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided. (Ord. 23-76. Passed 7-27-76.)

181.02 DEFINITIONS.

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

- (1) "Administrator" means the individual designated by this chapter, whether appointed or elected, to administer and enforce the provisions of this chapter.
- (2) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons.

- (3) "Board of Review" means the board created by and constituted as provided in Section 181.12.
- (4) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including but not limited to the renting or leasing of property, real, personal or mixed.
- (5) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory or foreign country or dependency.
- (6) "Employee" means one who works for wages, salary, commission or other type of compensation in the services of an employer.
- (7) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other compensation basis.
- (8) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.
- (9) "Gross receipts" means total income from any source whatsoever.
- (10) "Net profits" means a net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary, reasonable and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes, without deduction of taxes imposed by this chapter, federal, State and other taxes based on income exclusive of the amount of Ohio franchise tax computed on the net worth basis; and in the case of an association, without deduction of salaries paid to partners, and other owners; and otherwise adjusted to the requirements of this chapter.
- (11) "Nonresident" means an individual domiciled outside this Municipality.
- (12) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within this Municipality.
- (13) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.
- (14) "Place of business" means any bona fide office, other than a mere statutory office, factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.
- (15) "Resident" means an individual domiciled in this Municipality.
- (16) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within this Municipality.
- (17) "Taxable income" means wages, salaries and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.
- (18) "Taxable year" means the calendar year, or the fiscal year upon the basis of which net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.

- (19) "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.
- (20) The singular includes the plural, and the masculine includes the feminine and the neuter. (Ord. 23-76. Passed 7-27-76.)

181.03 IMPOSITION OF TAX.

(a) Subject to the provision of Section 181.16, an annual tax for the purposes specified in Section 181.01 shall be imposed on and after October 1, 1999 at the rate of one and five-eighths percent (1-5/8%) per annum for a period of twenty years and reverting to one and one-half percent thereafter upon the following:

- (1) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by residents of this Municipality.
- (2) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by nonresidents for work done or services performed or rendered in this Municipality.
- (3) A. On the portion attributable to this Municipality of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in this Municipality.
B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a resident unincorporated business entity not attributable to this Municipality and not levied against such unincorporated business entity by this Municipality.
- (4) A. On the portion attributable to this Municipality of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed and business or other activities conducted in this Municipality, whether or not such unincorporated business entity has an office or place of business in this Municipality.
B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a nonresident unincorporated business entity not attributable to this Municipality and not levied against such unincorporated business entity by this Municipality.
- (5) On the portion attributable to this Municipality, of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, service performed or rendered and business or other activities conducted in this Municipality, whether or not such corporation has an office or place of business in this Municipality.
(Ord. 15-99. Passed 10-6-99.)

- (6) The City of Greenfield shall not tax the compensation of an individual if all of the following apply:
- A. The individual does not reside in the City of Greenfield;
 - B. The compensation is paid for personal services performed by the individual in the City of Greenfield on twelve (12) or fewer days during the calendar year;
 - C. In the case of an individual who is an employee, the principal place of business of the individual's employer is located outside the City of Greenfield and the individual pays tax on compensation described in this section to the city, if any, in which the employer's principal place of business is located, and no portion of that tax is refunded to the individual;
 - D. The individual is not a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such a promoter, all as may be reasonably defined by the City of Greenfield.
(Ord. 35-2000. Passed 12-20-00.)

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

- (c) (1) The portion of a net operating loss sustained in any taxable year subsequent to the effective date of the first ordinance permitting loss carry-forwards allocable to this Municipality may be applied against the portion of the profit of succeeding years allocable to this Municipality, until exhausted but in no event for more than five taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.
- (2) The portion of net operating loss sustained shall be allocated to this Municipality in the same manner as provided herein for allocation net profits to this Municipality.
- (3) The Administrator shall provide by rules and regulations the manner in which such net operating loss carry-forward shall be determined.
- (d) (1) Filing of consolidated returns may be permitted, required or denied in accordance with rules and regulations prescribed by the Administrator.
- (2) In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within this Municipality constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to this Municipality. If the Administrator finds net profits are not properly allocated to this Municipality by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to this Municipality.

(e) 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 Ohio R.C. 718.01 to the extent that such net profits are exempted from Municipal income taxes under such section. (Ord. 23-76. Passed 7-27-76; Ord. 38-82. Passed 11-17-82.)

181.04 EFFECTIVE PERIOD.

Such tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after October 1, 1999. (Ord. 15-99. Passed 10-6-99.)

181.05 RETURN AND PAYMENT OF TAX.

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

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

- (1) The aggregate amounts of salaries, wages, commissions and other compensation earned and gross income from business, profession or other activity, less allowable ordinary, reasonable and necessary expenses incurred in the acquisition of such gross income earned during the preceding year and subject to such tax;
- (2) The amount of the tax imposed by this chapter on such earnings, and profits; and
- (3) Such other pertinent statements, information returns or other information as the Administrator may require. (Ord. 23-76. Passed 7-27-76.)
- (4) The City of Greenfield shall accept a generic form of any return, report or document required to be filed if the generic form once completed and filed, contains all of the information required to be submitted with the City of Greenfield's prescribed returns, reports, or documents, and if the taxpayer or return preparer filing the generic form otherwise complies with the rules or ordinances of the City of Greenfield governing the filing of returns, reports or documents. (Ord. 35-2000. Passed 12-20-00.)

- (c) (1) The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period 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 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 shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended. (Ord. 23-76. Passed 7-27-76.)
- (2) The City of Greenfield may deny a taxpayer's request for extension if the taxpayer:
- A. Fails to timely file the request;
 - B. Fails to file a copy of the federal extension request (if applicable);
 - C. Owes the City of Greenfield any delinquent income tax or any penalty, interest, assessment or other charge for the late payment or nonpayment of income tax;
 - D. Has failed to file any required income tax return, report or other related document for a prior tax period.
(Ord. 35-00. Passed 12-20-00.)
- (d) (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Administrator the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 181.06, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 181.07, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 181.14, 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.
- (2) A taxpayer who has overpaid the amount of tax to which this Municipality is entitled under the provisions of this chapter 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.
- (e) (1) Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 181.11 and 181.14. Such amended returns shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.
- (2) Within three months from the final determination of any Federal tax liability affecting the taxpayer's tax liability to this Municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of this Municipality based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.
(Ord. 23-76. Passed 7-27-76.)

(f) The granting of an extension for filing of a City of Greenfield income tax return does not extend the last date for payment of the tax; hence, penalty and interest may apply to any unpaid tax during the period of extension at the rate set out by Section 181.10. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the extension period provided all other filing and payment requirements have been met. Any extension by the Tax Commissioner shall be granted with the understanding that declaration filing and payment requirements have been fulfilled; however, if, upon further examination it then becomes evident that declaration filing and payment requirements have not been fulfilled, penalty and interest may be assessed in full and in the same manner as though no extension had been granted. (Ord. 35-2000. Passed 12-20-00.)

181.06 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within this Municipality shall deduct at the time of the payment of such salary, wage, commissions or other compensation, the tax of one and five-eighths percent (1-5/8%) for a period of twenty years and reverting to one and one-half percent thereafter of the gross salaries, wages, commissions or other compensation due by the employer to the employee. Each employer employing twenty-five (25) or more employees shall, on or before the 15th day of the following month, make a return and pay to the Administrator the amount of taxes so deducted. Employers with less than twenty-five (25) employees shall, on or before the last day of the month following the close of each calendar quarter make a return and pay to the Administrator the amount of taxes so deducted. Such returns shall be on a form or forms prescribed by or acceptable to the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have, in fact, been withheld. (Ord. 15-99. Passed 10-6-99.)

(b) Such employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to this Municipality, as a trustee for the benefit of this Municipality and any such tax collected by such employer from his employees, shall, until the same is paid to the Municipality, be deemed a trust fund in the hands of such employer.

(c) On or before January 30 of each year beginning with the year 1977, each employer shall file a withholding return setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the Administrator. All payments not subject to withholding shall be reported on a form required by the Administrator.

(d) The Administrator for good cause may require immediate returns and payments to be submitted to his office. (Ord. 23-76. Passed 7-27-76.)

181.07 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 181.06, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.03 shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages from which the tax will be withheld and remitted to this Municipality in accordance with Section 181.06, such person need not file a declaration.

- (b) (1) Such declaration shall be filed on or before April 30 of each year during the life of this chapter, or within four months of the date the taxpayer becomes subject to tax for the first time.
- (2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.
- (c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator, provided, however, credit shall be taken for this Municipality's income tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.14, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.
- (2) The original declaration, or any subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment date and provided for herein.

(d) Such declaration of estimated tax to be paid this Municipality 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 sixth, ninth and thirteenth months after the beginning of the taxable year. Provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(e) On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due this Municipality shall be paid therewith in accordance with the provisions of Section 181.05. (Ord. 23-76. Passed 7-27-76.)

181.08 DUTIES OF THE ADMINISTRATOR.

- (a) (1) It shall be the duty of the Income Tax Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all moneys so received.
- (2) It shall be the duty of the Administrator to enforce payment of all taxes owing this Municipality, to keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

(b) The Administrator is hereby charged with the enforcement of the provisions of this chapter; and is hereby empowered, subject to the approval of the Board of Review, to adopt, promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns.

The Administrator is authorized to arrange for the payment of taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator 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 chapter.

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 Sections 181.11 and 181.99 shall apply.

(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 this Municipality from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

(d) Subject to the consent of the Board of Review or pursuant to regulation approved by the Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section 181.10. (Ord. 23-76. Passed 7-27-76.)

(e) The Income Tax Administrator shall be appointed by the Mayor of the City, and shall be responsible to and under the control of the Safety-Service Director of the City. Such appointment shall be subject to the approval of Council by a majority vote of its members. The salary of the Income Tax Administrator shall be established by ordinance. (Ord. 37-81. Passed 12-2-81.)

(f) There shall be established the position of Temporary Tax Administrator having the same duties and responsibilities as the designated Income Tax Administrator as per this section. The Temporary Tax Administrator shall be appointed by the Mayor, and shall be responsible to and under the control of the Safety-Service Director of the City. Such appointment shall be subject to the approval of Council by a majority vote of its members. The salary and benefits of the Temporary Tax Administrator shall be the same as those designated for the Income Tax Administrator and shall be paid from funds designated for payment of salaries for the City Income Tax Administrator. The position of Temporary Tax Administrator shall be in existence from the earliest effective date of this subsection until midnight December 31, 1987 or until such time that the Income Tax Administrator returns from extended leave of absence. (Ord. 25-87. Passed 7-15-87.)

181.09 INVESTIGATIVE POWERS OF THE ADMINISTRATOR.

(a) The Administrator, or any authorized employee, is hereby authorized to examine the books, papers, records and Federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Administrator believes is subject to the provisions of this chapter, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been reported 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 having knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax, or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 181.99.

(d) Any information gained as a result of any returns, investigations, verifications or hearings before the Administrator, required by this chapter or authorized by these rules and regulations shall be confidential and no disclosure thereof shall be made except for official purposes or as ordered by a court of competent jurisdiction. Any person divulging such information shall be guilty of a misdemeanor of the second degree. Each disclosure shall constitute a separate offense.

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

(e) 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. 23-76. Passed 7-27-76.)

181.10 INTEREST AND PENALTIES.

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

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

- (1) For failure to pay taxes due, other than taxes withheld: one and one-half percent (1-1/2 %) per month or fraction thereof with a minimum penalty of ten dollars (\$10.00) for late filing. (Ord. 37-81. Passed 12-2-81.)
- (2) For failure to remit taxes withheld from employees: five percent (5 %) per month or fraction thereof.

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

(d) Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both. Upon an appeal from the refusal of the Administrator to recommend abatement of penalty and/or interest, the Board may nevertheless abate penalty or interest, or both. (Ord. 23-76. Passed 7-27-76.)

(e) In addition to interest and penalties provided in subsections (a) and (b) hereof, any person failing to file a return under Section 181.05 or 181.06 within the period set forth therein (or any extension period as may be granted under Section 181.05(c)) shall be penalized the sum of two hundred fifty dollars (\$250.00). (Ord. 9-93. Passed 3-17-93.)

181.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

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

(b) Tax erroneously paid shall not be refunded unless a claim for a refund is made. Claims for refund of Municipal income taxes must be brought within the time limitation provided in subsection (a) hereof.

(c) Amounts of less than one dollar (\$1.00) shall not be collected or refunded.
(Ord. 23-76. Passed 7-27-76.)

181.12 BOARD OF REVIEW.

(a) A Board of Review, consisting of a chairman and two other individuals is hereby created. One member shall be appointed by Council, and one member by the Mayor and the third shall be appointed by the previously appointed members. All terms to commence January 1, 1977. During the initial term, the appointee of Council shall serve a one year term, the appointee of the Mayor a two year term and the third member for three years. 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 181.09 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this chapter 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.
(Ord. 23-76. Passed 7-27-76.)

(c) Whenever the Tax Commissioner issues a decision regarding an income tax obligation that is subject to appeal as provided in this section, or in an ordinance or regulation of the City of Greenfield, the Tax Commissioner shall notify the taxpayer at the same time of the taxpayer's right to appeal the decision and of the manner in which the taxpayer may appeal the decision.

(d) Any person who is aggrieved by a decision by the Tax Commissioner and who has filed with the City of Greenfield the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal the decision to the Board of Review by filing a request with the Board. The request shall be in writing, shall state with particularity why the decision should be deemed incorrect or unlawful, and shall be filed within thirty days after the Tax Commissioner has issued the decision.

(e) The imposition of penalty and interest as prescribed in the Codified Ordinances of the City of Greenfield is not a sole basis for an appeal.

(f) The Board of Review shall schedule a hearing within forty-five days after receiving the request, unless the taxpayer waives a hearing.

(g) If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an attorney at law, certified public accountant or other representative.

(h) The Board may affirm, reverse or modify the Tax Commissioner's decision or any part of that decision. The Board shall issue a decision on the appeal within ninety days after the Board's final hearing on the appeal, and send notice of its decision by ordinary mail to the petitioner within fifteen days after issuing the decision.

(i) The Board of Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Ohio R.C. 149.43. Hearings requested by a taxpayer before a Board of Review created pursuant to this section are not meetings of a public body subject to Ohio R.C. 121.22. (Ord. 35-00. Passed 12-20-00.)

181.13 ALLOCATION OF FUNDS.

Effective July 15, 2010, the taxes received as a result of this chapter shall be allocated:

- (a) To the General Fund, 80%;
- (b) To the Street Construction and Maintenance Funds, 10%;
- (c) To the Recreation Fund, 5%
- (c) To Cemetery Fund, 5%.

(Ord. 09-10. Passed 7-6-10.)

181.14 RECIPROCITY.

(a) Where a resident of this Municipality is subject to a Municipal income tax in another municipality he shall not pay a total Municipal income tax on the same income greater than the tax imposed at a higher rate.

(b) Every individual taxpayer who resides in this Municipality who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of this Municipality, if it be made to appear under this chapter to another municipality, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed the tax assessed by this chapter on such income earned in such other municipality or municipalities where such tax is paid.

(c) A claim for refund or credit under this section shall be made in such a manner as the Administrator may by regulation provide. (Ord. 23-76. Passed 7-27-76.)

181.15 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collection of any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of such taxes levied hereunder 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 181.11 and 181.99.

(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 181.05 and 181.06 as though the same were continuing. (Ord. 23-76. Passed 7-27-76.)

181.16 SAVING CLAUSE.

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ord. 23-76. Passed 7-27-76.)

181.17 TAX ABATEMENT FOR NEW BUSINESS.

Any business or industry may receive a City income tax abatement upon corporate net profits for a period of ten years upon the following conditions:

- (a) The company must make a minimum of twenty-five full-time jobs available.
- (b) The company must file, with its first City income tax return, a schedule of all employees hired pursuant to subsection (a) hereof.
- (c) The company must file all returns required to be filed pursuant to this chapter in a timely manner and include therewith a roster of full-time employees meeting the minimum requirements of subsection (a) hereof.
- (d) The company must be new to the City during or after the 1987 tax year and such abatements shall commence with the 1987 tax year and the years thereafter. (Ord. 14-87. Passed 5-20-87.)

181.99 PENALTY.

- (a) Any person who:
- (1) Fails, neglects or refuses to make any return or declaration required by this chapter; or
 - (2) Makes any incomplete, or false or fraudulent returns; or
 - (3) Willfully fails, neglects or refuses to pay the tax, penalties or interest imposed by this chapter; or
 - (4) Willfully fails, neglects or refuses to withhold the tax from his employees or remit such withholding to the Administrator; or

- (5) Refuses to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers and Federal income tax returns relating to the income or net profits of a taxpayer; or
 - (6) Fails 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) Refuses to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
 - (8) Fails to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby; or
 - (9) Gives to an employer false information as to his true name, correct social security number and residence address, or fails to promptly notify an employer of any change in residence address and date thereof; or
 - (10) Fails to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and this Municipality's income tax withheld, or knowingly gives the Administrator false information ; or
 - (11) Attempts to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter;
- shall be guilty of a misdemeanor of the second degree.

(b) Prosecutions for an offense made punishable under this section or any other provision of this chapter shall be commenced within two years after the commission of the offense, provided that in the case of fraud, failure to file a return or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within one year after the discovery of the offense.

(c) The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying the tax.
(Ord. 23-76. Passed 7-27-76.)