

TITLE SEVEN - Taxation

Chap. 171. Income Tax.

Chap. 173. Income Tax Effective January 1, 2016.

Chap. 175. Motor Vehicle License Tax.

CHAPTER 171
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

171.01 PURPOSE.

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 the Village of Mantua there shall be, and is hereby levied a tax on salaries, wages, commissions, and other compensation, and on the net profits as hereinafter provided. (Ord. 1976-13. Passed 6-14-76.)

171.02 DEFINITIONS.

As used in this chapter, 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.

- (a) "Tax Administrator" means the individual designated by the ordinance whether appointed or elected to administer and enforce the provisions of this chapter; the Tax Administrator shall be responsible, subject to and supervised and controlled by the Clerk-Treasurer.
- (b) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons.
- (c) "Board of Review" means the Board created by and constituted as provided in Section 171.12.
- (d) "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.
- (e) "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.
- (f) "Employee" means one who works for wages, salaries, commission or other type of compensation in the service of an employer.
- (g) "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.
- (h) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.
- (i) "Gross receipts" means the total income from any source whatsoever.
- (j) "Net profits" means a net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with all 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; 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.
- (k) "Nonresident" means an individual domiciled outside the Village of Mantua.
- (l) "Resident" means an individual domiciled in the Village of Mantua.
- (m) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Village.
- (n) "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 a corporation, the officers thereof.

- (o) "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 in attendance.
- (p) "Resident Unincorporated Business Entity" means an unincorporated business entity having an office or place of business within the Village.
- (q) "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.
- (r) "Taxable year" means the calendar year, or the fiscal year upon the basis of which the 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.
- (s) "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.
- (t) The singular shall include the plural, and the masculine shall include the feminine and the neuter.
(Ord. 1976-13. Passed 6-14-76.)

171.03 IMPOSITION OF TAX.

(a) Subject to the provisions of Section 171.14, an annual tax for the purposes specified in Section 171.01, hereafter shall be imposed for an indefinite period beginning July 1, 1981, and continuing until this section is repealed or otherwise rendered ineffective at the rate of one and one-half percent (1.5%) per annum upon the following:
(Ord. 81-4. Passed 6-8-81; Ord. 1988-4. Passed 2-1-88.)

- (1) On all salaries, wages, commissions and other compensation earned and received or earned and accrued during the effective period of this chapter by residents of the Village. "Other compensation" shall include, but not be limited to, income from gaming, wagering, lotteries (including the Ohio State lottery) in an amount of one thousand dollars (\$1,000) or greater, and schemes of chance.
(Ord. 2004-24. Passed 10-19-04.)
- (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 the Village.
- (3) A. On the portion attributable to the Village 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 and other activities conducted in the Village.
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 the Village and not levied against such unincorporated business activity.

- (4)
 - A. On the portion attributable to the Village of the net profits earned during the effective period of this chapter of all non-residents 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, whether or not such unincorporated business entity has an office or place of business in the Village.
 - 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 of a non-resident unincorporated business entity not attributable to the Village and not levied against such unincorporated business entity.
 - (5) On the portion attributable to the Village of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village, whether or not such corporations have an office or place of business in the Village.
- (b) The portion of the net profits attributable to the Village of a taxpayer conducting a business, profession or other activity both within the boundaries of the Village shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations adopted by Council, pursuant to this chapter.
- (c) Consolidated Returns.
 - (1) Filing of consolidated returns may be permitted or required in accordance with Rules and Regulations prescribed by Council.
 - (2) In the case of a corporation that carried on transactions with its stockholders or with other corporations by stock ownership, interlocking directories, or some other method, or in case any person operates a division branch, factory, office, laboratory or activity within the Village constituting a portion only of its total business the Tax Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Village. If the Tax Administrator finds net profits are not properly allocated to the Village by reason of transactions with stockholders, or with other corporations related by stock ownership, interlocking directories, or transaction with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the Village.
- (d) Rentals.
 - (1) Rental income received by taxpayer shall be included in the computation of net profits from business activities under sub-paragraphs (3), (4), (5), and above, only if and to the extent that the rental, ownership, management or operations of the real estate, from which such rentals are derived (whether so rented, managed, or operated by taxpayer individually or through agents or other representatives) constitutes a business activity of the taxpayer in whole or in part.

- (2) Where the gross monthly rental of any and all real properties, regardless of number and value, aggregates in excess of two hundred dollars (\$200.00) per month it shall be prima facie evidence that the rental, ownership, managements or operation of such properties is a business activity of such taxpayer, and the net income of such rental property shall be subject to tax; provided that in case of commercial property, the owner shall be considered engaged in a business activity when the rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds two hundred dollars (\$200.00) per month; provided further that in the case of farm property, the owner shall be considered engaged in a business activity when he shares in the crops or when the rental is based on a percentage of the gross or net income exceeds two hundred dollars (\$200.00) per month; and provided further that the person who operates a licensed rooming house shall be considered in business whether or not the gross income exceeds two hundred dollars (\$200.00) per month.

(e) The tax provided for herein shall not be levied upon the military pay or allowance of members of the armed forces of the United States, or any person under the age of eighteen years 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 taxes under such section. (Ord. 1976-13. Passed 6-14-76.)

171.04 EFFECTIVE PERIOD.

Such tax shall be levied, collected and paid with respect to salaries, wages, commissions, and other compensation, with respect to businesses, professions, and other activities, earned on and after July 1, 1981, and continuing for an indefinite period or until this chapter is repealed or otherwise rendered ineffective. (Ord. 81-4. Passed 6-8-81.)

171.05 RETURN AND PAYMENT OF TAX.

(a) Every natural person of age eighteen or older and every other person who resides, works, or operates a business in whole or in part, for any part of a tax year, within the Village of Mantua, Ohio, shall, whether or not a tax is due thereon and regardless of whether such person is subject to income tax withholding, make and file a return on or before April 15 of the year following the effective date of this chapter, and on or before April 15 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within 105 days from the end of such fiscal year or period. The Tax Administrator is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by the employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Tax Administrator shall be accepted as the return required of any employee whose sole income, subject to the tax under this chapter, is such salary, wages, commissions or other compensation.

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

- (1) The aggregate amounts of salaries, wages, commissions and other compensations earned and gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to such tax.
- (2) The amount of the tax imposed by this chapter on such earnings and profits.
- (3) Such other pertinent statements, information returns, or other information as the Tax Administrator may require.

(c) The Tax 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 months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Tax 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 person making a return shall, at the time of the filing, hereof, pay to the Tax Administrator the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 171.06, or where any portion of the tax shall have been paid by the taxpayer pursuant to the provisions of Section 171.07, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 171.14 hereof, 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 the return.
 - (2) A taxpayer who has overpaid the amount of tax to which the Village 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.
(Ord. 1997-23. Passed 12-9-97.)

(e) Amended Returns.

- (1) Where necessary an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Section 171.11 and 171.14. Such amended returns shall be on a form obtainable on request from the Tax Administrator. A taxpayer may not change the method of accounting or appointment 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 Village tax liability, such taxpayer shall make and file an amended Village return showing income subject to the Village tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.
(Ord. 1992-11. Passed 6-8-92.)

171.06 COLLECTION AT SOURCE.

(a) In accordance with Rules and Regulations prescribed by Council, each employer within or doing business within the Village, shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one and one half percent (1.5%) of the gross salaries, wages, commissions or other compensation due by the employer to the employee and shall, on or before the last day of the month following the close of the calendar quarter make a return and pay to the Tax Administrator the amount of taxes so deducted. Such returns shall be on a form or forms prescribed by or acceptable to the Tax Administrator and shall be subject to the Rules and Regulations prescribed therefor by Council. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.

(b) Such employer in collecting the tax shall be deemed to hold the same until payment is made by such employer to the Village, as Trustee for the benefit of the Village, and any such tax collected by such employer from his employees shall, until the same is paid to the Village, be deemed a trust fund in the hands of such employer.
(Ord. 1976-13. Passed 6-14-76.)

171.07 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 171.06 hereof, or who engages in any business, professions, enterprise or activity subject to the tax imposed by Section 171.03 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 in accordance with Section 171.06 hereof, such person need not file a declaration.

- (b) (1) Such declaration shall be filed on or before April 15 of each year during the life of this chapter, or within 105 days 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 105 days 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 Tax Administrator, provided however, credit shall be taken for the Village tax to be held from any portion of such income. In accordance with the provisions of Section 171.14 hereof, 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 dates as provided for herein.

(d) Such declaration of estimated tax to be paid the Village 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 fifteenth day of the sixth, ninth and twelfth 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 fifteenth day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the Village of Mantua shall be paid therewith in accordance with the provisions of Section 171.05.
(Ord. 1976-13. Passed 6-14-76.)

171.08 DUTIES OF THE TAX ADMINISTRATOR.

- (a) (1) It shall be the duty of the 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 monies so received.
- (2) It shall be the duty of the Tax Administrator to enforce payment of all taxes owing the Village of Mantua, 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 all taxes withheld, and to show the dates and amounts of payments thereof.
- (b) The Tax 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 and to 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 reexamination and correction of returns.
- (1) The Tax Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has provided to the Tax Administrator that, due to certain hardships 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.
- (2) 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 171.11 and 171.12 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 Tax Administrator may determine the amount of the tax appearing to be due the Village 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 regulations approved by such Board, the Tax Administrator shall have the power to compromise any interest or penalty or both, imposed by Section 171.10.
(Ord. 1976-13. Passed 6-14-76.)

**171.09 INVESTIGATIVE POWERS OF THE ADMINISTRATOR, PENALTY
FOR DIVULGING CONFIDENTIAL INFORMATION.**

The Tax 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 Tax 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 Tax 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 Tax 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 Tax Administrator authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 171.99.

(d) Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this chapter, shall, upon conviction thereof, be deemed guilty of a first degree misdemeanor and shall be subject to a fine or penalty of not more than one hundred dollars (\$100.00)

Each disclosure shall constitute a separate offense. In addition to the above penalty, any employee of the Village 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. 1976-13. Passed 6-14-76.)

(f) Rental Property Tenant Information.

- (1) Within thirty days after a new tenant occupies rental property of any kind within the Village, all owners of rental property who rent to tenants of apartments, rooms and other rental accommodations shall file with the Tax Administrator a report showing the names, addresses and telephone numbers, if available, of such tenant who occupies an apartment, room or other rental property within the Village.
- (2) Within thirty days after the tenant vacates an apartment, room or other rental property located within the Village, the property owner of such vacated rental property shall file with the Tax Administrator, a report showing the date of vacation from the rental property and identifying each such vacating tenant and supplying a forwarding address, if known.

(g) Mandatory Resident Registration.

- (1) All current residents of the Village who have not previously filed a Village income tax return shall register with the Tax Administrator of the Village by December 31, 2012.
- (2) Each new resident of the Village shall register with the Tax Administrator of the Village to become subject to the Village Income Tax within thirty days of residence in the Village.

(h) Mandatory Business Registration. All businesses and contractors who do work in the Village shall register with the Tax Administrator within thirty days after they become taxable and shall present the Administrator a list of all subcontractors or others who may do work for them within the Village.

(i) Penalty. Any person upon written notification by the Village of the requirements of subsections (f), (g) and/or (h) for mandatory registration who fails to register within thirty days upon receipt of notification shall be considered in violation of this section and shall be guilty of a minor misdemeanor. (Ord. 2012-46. Passed 11-20-12.)

171.10 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 percent (1%) per month or fraction thereof.

(b) In addition to interest as provided in subsection (a) hereof, the following penalties based on the unpaid tax are hereby imposed for failure to pay taxes when due or to remit taxes withheld from employees when due:

if paid within the following period of
time from due date (months)

The penalty, calculated as a
percentage of the amount of
taxes due is (%)

Less than 1	5
More than 1 but less than 2	10
More than 2 but less than 3	15
More than 3 but less than 4	20
More than 4 but less than 5	25

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

- (1) For failure to file a final return, five percent (5%) for each month or fraction thereof, subject to a maximum penalty of twenty-five percent (25%); provided, however, that a minimum penalty of fifteen dollars (\$15.00) shall be imposed for any return which is filed later than forty-six days after the due date thereof; and
- (2) For failure to pay estimated tax timely, one and one-half percent (1 1/2%) of the amount underpaid for each month or fraction thereof that the installment remains unpaid in full.

(d) 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, provided that an amended return is filed and the additional tax is paid within three months after final determination of the Federal tax liability.

(e) In addition to the situations described in subsection (d) hereof, the Administrator shall abate the interest and penalties otherwise imposed by this section in the following instances:

- (1) When the taxpayer has exercised ordinary prudence in the selection of a competent and reputable tax preparer, but such preparer has been negligent in preparing or filing the tax return;
- (2) When the taxpayer has relied upon the written advice of a competent and reputable tax preparer, which advice is wrong;
- (3) When the taxpayer has relied upon the written or oral advice of the Administrator or an employee of the Administrator and such advice is wrong;
- (4) If the taxpayer is physically or mentally ill to such an extent as to render such taxpayer incapable of competently signing and participating in the preparation of the taxpayer's return; or
- (5) If the taxpayer is separated from the taxpayer's spouse and has relied upon the spouse to file a return in cases where such spouse has filed returns previously on behalf of the taxpayer.

(f) In addition to interest as provided in subsection (a) hereof, a penalty based on the unpaid tax is imposed for failure to pay taxes withheld from employees: ten percent (10%) per month or fraction thereof.

Any person required to withhold the tax who knowingly fails to withhold such tax or pay over such tax or knowingly attempts in any manner to evade or defeat such tax or the payment thereof shall, in addition to other penalties provided by law be liable to a penalty equal to the total amount of the tax evaded, or not withheld, or not paid over. No other penalty under this section shall be applied to any offense to which this penalty is applied.

(g) Interest but no penalty will be assessed where an extension has been granted by the Administrator and the final tax paid within the period as extended.

(h) In every situation described in this section the burden of proof shall rest on the taxpayer who may appeal the decision of the Administrator to the Board of Review.
(Ord. 1993-31. Passed 9-13-93.)

171.11 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 suit, as other debts of like amount are recoverable. Except in the case of a 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 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 Tax Administrator shall be one 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 years from the date which such payment is made or the return was due, or within three 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.
(Ord. 1976-13. Passed 6-14-76.)

171.12 BOARD OF REVIEW.

(a) A Board of Review, consisting of three electors of the Village, to be appointed by the Mayor, 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 provision of Section 171.09 hereof 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 of Review.

(b) All rules and regulations and amendments or changes thereto, which are adopted by Council 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 Tax Administrator, and, at the request of the taxpayer or Tax Administrator, is empowered to substitute alternate methods of allocation.

(c) Any person dissatisfied with any ruling or decision of the Tax Administrator which is made under the authority conferred by this chapter may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Tax Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling, or decision, or any part thereof.
(Ord. 1976-13. Passed 6-14-76.)

171.13 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter, or such part thereof, as may be appropriated by Council, shall be paid into the Mantua Income Tax Fund and shall be applied as Council shall direct.
(Ord. 1976-13. Passed 6-14-76.)

171.14 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

(a) Resident individuals of the Village of Mantua who are required to pay, and do pay, a tax to another municipality on salaries, wages, commissions or other compensation for work done or services performed in such other municipality, or on net profits from business, professions or other activities conducted in such other municipality, may claim a credit of the amount of tax paid by them or on their behalf to such other municipality but only to the extent of tax liability on a basis of one-half of one percent (.5%) of the income so taxed.
(Ord. 1985-33. Passed 12-9-85.)

(b) A claim for refund or credit under this section shall be made in such a manner as the Tax Administrator may by regulation provide.
(Ord. 1976-13. Passed 6-14-76.)

171.15 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. 1976-13. Passed 6-14-76.)

171.16 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 proceeding for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of the taxes levied in the aforesaid period are fully paid and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this ordinance shall have been fully terminated, subject to the limitations contained in Sections 171.11 and 171.99.

(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 Section 171.05 and 171.06 as though the same were continuing.
(Ord. 1976-13. Passed 6-14-76.)

171.99 PENALTY.

(a) Any person who shall:

- (1) Fail, neglect or refuse to make any return or declaration required by this chapter; 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 chapter; or
- (4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Tax Administrator; or
- (5) Refuse to permit the Tax 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) Fail to appear before the Tax Administrator and to produce the books, records, papers or Federal Income Tax Returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator; or
- (7) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer; or
- (8) Fail to comply with the provisions of this chapter or any order or subpoena of the Tax Administrator authorized hereby; or

- (9) 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 employee's residence addresses, total wages paid and Village of Mantua tax withheld, or to knowingly give the Tax Administrator false information; or
- (11) Attempt to do anything whatever to avoid 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 first degree, as defined in Section 501.99, for each offense.

(b) All prosecution under this section must be commenced within three years from the time of the offense complained of except in the case of failure to file a return or in the case of filing a false or fraudulent return, in which event the limitation of time within which prosecution must be commenced shall be six years from the date the return was due or the date the false or fraudulent return was filed, or tax due, whichever is later.

(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. 1997-23. Passed 12-9-97.)