

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 tax - see Ohio R.C. Ch. 5747

181.01 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) "Taxpayer" means a person, whether an individual, partnership, limited partnership, corporation, association or other entity, required hereunder to file a return or to pay a tax hereunder.
- (b) "Association" means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two (2) or more persons.
- (c) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit, or ordinarily conducted for profit, whether by an individual, partnership, limited partnership, corporation, association or any other entity.
- (d) "Corporation" mean a corporation or joint stock association organized under the Laws of the United States, the State of Ohio, or any other state, territory, foreign country or dependency.
- (e) "Employee" means an individual whose earnings are subject to the withholding of Federal Income Tax or Social Security Tax.
- (f) "Employer" means an individual, partnership, limited 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.
- (g) "Net profits" means the net gain from the operation of a business, profession or enterprise after provision for all cost and expense incurred in the conduct thereof, including reasonable allowance for depreciation, depletion, amortization and reasonable additions to reserve for bad debts, either paid or accrued in accordance with recognized principles of accounting applicable to the method of accounting regularly employed and without deduction of Federal Taxes based on income, and without deducting taxes imposed by this chapter.
- (h) "Non-resident" means an individual, partnership, limited partnership, corporation, association or other entity domiciled outside the Village of West Unity.
- (i) "Person" means every natural person, partnership, limited partnership, corporation, fiduciary or association. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any association, shall mean the partners or members thereof, and as applied to corporation, the officers thereof.
- (j) "Resident" means an individual, partnership, limited partnership, corporation, association or other entity domiciled in the Village of West Unity.
- (k) "Other entity" means any person or unincorporated body not previously named or defined and includes interalia, fiduciaries located within the Village of West Unity.
- (l) The singular shall include the plural and the masculine shall include the feminine and the neuter.
(Ord. 327. Passed 12-21-67.)

181.02 IMPOSITION OF TAX.

To provide funds for development, construction and maintenance of sewage disposal system for the Village West Unity, there be, and hereby is levied a tax upon the earnings at the rate of one percent (1%) upon the following:

- (a) On all salaries, wages, commissions, and other compensation earned on and after January 1, 1968, by resident individuals of the Village of West Unity.
- (b) On all salaries, wages, commissions and other compensation earned on and after January 1, 1968, by non-resident individuals of the Village of West Unity, for work done or services performed or rendered in the Village of West Unity.

- (c) On the net profits attributable to West Unity, earned on and after January 1, 1968, of all resident unincorporated businesses, professions and other activities derived from work done or services rendered or performed and business or other activities conducted in the Village of West Unity.
- (d) On the portion of the distributive share of the net profits earned on and after January 1, 1968, of a resident individual, partner or owner of a resident unincorporated business entity attributable to West Unity and not levied against such unincorporated business entity.
- (e) On the net profits attributable to West Unity earned on and after January 1, 1968, of all non-resident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the Village of West Unity.
- (f) On the portion of the distributive share of the net profits earned on and after January 1, 1968, of a resident individual, partner or owner of a non-resident unincorporated business entity not attributable to West Unity and not levied against such unincorporated business entity.
- (g) On the net profits earned on and after January 1, 1968, of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Village of West Unity.
- (h) The portion of the net profits attributable to the Village of West Unity of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Village of West Unity shall be determined as provided in Ohio R.C .718.02 and in accordance with the Rules and Regulations adopted by the Council of the Village of West Unity pursuant to this chapter.
- (1) In the taxation of income which is subject to a taxation by the provisions of this chapter, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Village of West Unity shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Village of West Unity, then only such portion shall be considered as having a taxable situs in the Village of West Unity for purposes of income taxation. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the Village of West Unity shall be considered as having a taxable situs in the Village of West Unity for purposes of income taxation in the same portion as the average ratio of:
 - A. The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Village of West Unity during the taxable period to the average net book value of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.
As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.
 - B. Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Village of West Unity to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
 - C. Gross receipts of the business or profession from sales made and services performed during the taxable period in the Village of West Unity to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.
In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations be substituted so as to produce such result.
- (2) As used in subsection (h)(1) "Sales made in the Village of West Unity" means:
 - A. All sales of tangible personal property which is delivered within the Village of West Unity regardless of where title passes if shipped or delivered from a stock of goods within such Village.
 - B. All sales of tangible personal property which is delivered within the Village of West Unity regardless of where title passes even though transported from a point outside such Village if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Village of West Unity and the sales result from such solicitation or promotion.
 - C. All sales of tangible personal property which is shipped from a place within the Village of West Unity to purchasers outside such Village regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(Ord. 327. Passed 12-21-67.)

181.021 IMPOSITION OF ADDITIONAL TAX FOR THE SUPPORT OF THE GENERAL FUND AND THE CAPITAL IMPROVEMENTS FUND OF THE VILLAGE OF WEST UNITY.

To provide funds for the support of the general fund and the capital improvements fund of the Village of West Unity, there be and hereby is levied, in addition to the tax imposed by Section 181.02 of the Codified Ordinances of the Village of West Unity, Ohio, a tax upon the earnings and profits at the rate of one-half (½) of one percent (1%) per annum, beginning January 1, 2004 upon the following:

- (a) On all salaries, wages, commissions and other compensation earned on and after January 1, 2004, by resident individuals of the Village of West Unity.
- (b) On all salaries, wages, commissions and other compensation earned on and after January 1, 2004, by non-resident individuals of the Village of West Unity, for work done or services performed or rendered in the Village of West Unity.
- (c) On the net profits attributable to West Unity, earned on and after January 1, 2004, of all resident unincorporated businesses, professions and other activities derived from work done or services rendered or performed and business or other activities conducted in the Village of West Unity.
- (d) On the portion of the distributive share of the net profits earned on and after January 1, 2004, of a resident individual, partner or owner of a resident unincorporated business entity attributable to West Unity and not levied against such unincorporated business entity.
- (e) On the net profits attributable to West Unity earned on and after January 1, 2004, of all non-resident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities

conducted in the Village of West Unity.

- (f) On the portion of the distributive share of the net profits earned on and after January 1, 2004, of a resident individual, partner or owner of a non-resident unincorporated business entity not attributable to West Unity and not levied against such unincorporated business entity.
- (g) On the net profits earned on and after January 1, 2004, of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Village of West Unity.
- (h) The portion of the net profits attributable to the Village of West Unity of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Village of West Unity shall be determined as provided in Ohio R.C. 718.02 and in accordance with the Rules and Regulations adopted by the Council of the Village of West Unity pursuant to this chapter.
- (1) In the taxation of income which is subject to a taxation by the provisions of this chapter, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Village of West Unity shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Village of West Unity, then only such portion shall be considered as having a taxable situs in the Village of West Unity for purposes of income taxation. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the Village of West Unity shall be considered as having a taxable situs in the Village of West Unity for purposes of income taxation in the same portion as the average ratio of:
 - A. The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Village of West Unity during the taxable period to the average net book value of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.
 - B. Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Village of West Unity to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
 - C. Gross receipts of the business or profession from sales made and services performed during the taxable period in the Village of West Unity to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations be substituted so as to produce such result.
- (2) As used in subsection (h)(1) "Sales made in the Village of West Unity" means:
 - A. All sales of tangible personal property which is delivered within the Village of West Unity regardless of where title passes if shipped or delivered from stock of goods within such Village.
 - B. All sales of tangible personal property which is delivered within the Village of West Unity regardless of where title passes even though transported from a point outside such Village if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Village of West Unity and the sales result from such solicitation or promotion.
 - C. All sales of tangible personal property which is shipped from a place within the Village of West Unity to purchasers outside such Village regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(Res. 2003-03. Passed 6-26-03.)

181.03 EFFECTIVE DATE.

Said tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after January 1, 1968, and with respect to the net profit of businesses, professions and other activities earned on and after January 1, 1968. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 1, 1968, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis.

(Ord. 327. Passed 12-21-67.)

181.031 EFFECTIVE DATE OF ADDITIONAL TAX.

Said tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after January 1, 2004, and with respect to the net profit of businesses, professions and other activities earned on and after January 1, 2004. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 1, 2004, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis.

(Res. 2003-03. Passed 6-26-03.)

181.04 RECIPROCITY PROVISION; CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

Every individual taxpayer who resides in the Village of West Unity, but who receives net profits, salaries, wages, commissions or other personal service compensation, for work done, or services performed or rendered outside of said Village, if it be made to appear that he has paid a municipal tax on such net profits, salaries, wages, commissions or other compensation 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 net profit, salary, wages, commissions or compensation earned in such other municipality or municipalities where such tax is paid.

(Ord. 327. Passed 12-21-67.)

181.05 ADMINISTRATION; DUTIES OF THE FISCAL OFFICER.

- (a) It shall be the duty of the Fiscal Officer 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. All cashiers handling tax monies shall be subject directly to the Fiscal Officer and shall give daily accountings to the Fiscal Officer.

(b) It shall be the duty of the Fiscal Officer to enforce payment of all taxes owing the Village of West Unity, 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.

(c) The Fiscal Officer is hereby charged with the enforcement of the provisions of this chapter and to enforce the rules and regulations of Council of the Village of West Unity, Ohio, relating to any matter or thing pertaining to the collection of Village income taxes and the administration and enforcement of the provisions of this chapter, including provisions for the examination and correction of returns and payments.

(d) 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 Fiscal Officer may determine the amount of tax appearing to be due the Village of West Unity 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.

(e) Subject to the consent of the Board of Review or pursuant to regulations approved by Council, the Fiscal Officer shall have the power to compromise any interest or penalty, or both, imposed by this chapter.

(f) A Department of Taxation is hereby created within the office of the Fiscal Officer. Such Department of Taxation shall have such deputies, clerks, and other employees as may be from time to time determined by Council, and shall receive such salary as may be determined by Council. The Fiscal Officer shall recommend all appointments of personnel and purchase all equipment, supplies and material for the Department of Taxation subject to the approval of Council. The Department of Taxation shall be charged with the administration and operation of this chapter, under the direction of the Fiscal Officer. The Fiscal Officer shall prescribe the form and method of accounts and reports for said department, as well as the forms for taxpayer's returns and declarations, and shall be charged with the internal examination and audit all such accounts, and shall exhibit accurate records showing the amount received from each taxpayer and the date of said receipt. The Fiscal Officer shall also make written report to Council annually of all monies collected hereunder during the preceding year.

(Ord. 327. Passed 12-21-67.)

181.06 INVESTIGATIVE POWERS OF THE VILLAGE; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

(a) The Fiscal Officer or his duly authorized agent or employee, is hereby authorized to examine the books, papers and records of any employer, or of any taxpayer or person subject to the tax, or believed to be 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. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish to the Fiscal Officer or his duly authorized agent or employee, within thirty days following a written request by the Fiscal Officer or his duly authorized agent or employee, the means, facilities, and opportunity for making such examination and investigations as are hereby authorized.

(b) The Fiscal Officer, or his duly authorized agent or employee, is hereby authorized to examine any person, employer or employee under oath, concerning any income which was or should have been returned for taxation, and for this purpose may compel the production of books, Federal Income Tax records, papers and records and the attendance of all persons before him, whether as parties or witnesses, wherever he believes such persons have knowledge of such income.

(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 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 any order or subpoena of the Fiscal Officer authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 181.08 hereof.

(d) Tax returns, investigations, hearings and all audit papers and information connected therewith are confidential and shall be carefully preserved so that they shall not be available for inspection by anyone other than the proper agents of the Village of West Unity for official purposes.

(e) Any information gained as the result of the filing of any tax returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes and except in accordance with proper judicial order. Any person divulging such information 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 months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the Village of West Unity who violates the provisions of this section relative to disclosures of confidential information shall be immediately dismissed from the service of the Village.

(Ord. 327. Passed 12-21-67.)

181.07 INTEREST AND PENALTIES.

All taxes imposed by this chapter, including taxes withheld or required to be withheld from wages by an employer and remaining unpaid after they have become due, shall bear interest on the amount of the unpaid tax at the rate of ten percent (10%) per annum, and the taxpayers upon whom said taxes are imposed, and the employers required by this chapter to deduct, withhold and pay taxes imposed by this chapter shall be liable, in addition thereto, to a penalty of one percent (1%) of the amount of unpaid tax for each month or fraction of a month for the first six months of nonpayment, or twenty-five dollars (\$25.00), whichever is the greater. Upon recommendation of the Fiscal Officer, the Board of Review may abate interest or penalties, or both, and upon appeal from the refusal of the Fiscal Officer to so recommend, the Board of Review may nevertheless abate interest or penalty, or both.

(Ord. 1989-10. Passed 12-7-89.)

181.08 VIOLATIONS; PENALTIES.

(a) The following shall be considered violations of this chapter:

- (1) Failing, neglecting or refusing to make any return or declaration required by this chapter; or
- (2) Making any incomplete, false or fraudulent return; or
- (3) Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this chapter; or
- (4) Failing, neglecting or refusing to withhold the tax from employees or to remit such withholding to the Fiscal Officer; or
- (5) Refusing to permit the Fiscal Officer or any duly authorized agent or employee to examine books, records and papers and Federal Income Tax returns relating to the income or net profits of a taxpayer; or

- (6) Failing to appear before the Fiscal Officer and to produce books, records, Federal Income Tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the Fiscal Officer; or
- (7) Refusing to disclose to the Fiscal Officer any information with respect to the income or net profits of a taxpayer; or
- (8) Failing to comply with the provisions of this chapter or any order or subpoena of the Fiscal Officer authorized hereby; or
- (9) Attempting to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(b) Any person who violates any of the provisions of subsection (a) hereof shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months or both, for each offense.

(c) All prosecutions under this section must be commenced within two 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 cases the limitation of time within which prosecution must be commenced shall be five years from the date the return was due or the date the false or fraudulent return was filed.

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

(Ord. 327. Passed 12-21-67.)

181.09 ALLOCATION OF FUNDS.

The funds collected on or after January 1, 2019, under the provisions of Section 181.02 shall be deposited and disbursed as follows:

- (a) Twenty-five percent (25%) of the funds collected shall be deposited in the Capital Projects Fund; and
- (b) Seventy-five percent (75%) of the funds collected shall be deposited in the General Fund.

(Ord. 2018-10. Passed 12-13-18.)

181.091 ALLOCATION OF FUNDS FROM ADDITIONAL TAX.

The funds collected on or after January 1, 2004, under the provisions of Section 181.021 shall be deposited and disbursed as follows:

- (a) Fifty percent (50%) of the funds collected from this additional one-half (½) of one percent (1%) income tax shall be deposited in the Village General Fund; and
- (b) Fifty percent (50%) of the funds collected from this additional one-half (½) of one percent (1%) income tax shall be deposited in the Village Capital Improvement Fund.

(Res. 2003-03. Passed 6-26-03.)

181.10 BOARD OF REVIEW.

(a) A Board of Review, consisting of three electors of the Village of West Unity, one to be appointed by the Mayor, one to be appointed by the Fiscal Officer, and the third to be selected by the two so appointed, is created. No member shall be appointed to the Board of Review who holds other public office or appointment. The members of the Board of Review shall serve without pay.

(b) A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions.

(c) All hearings of the Board shall be conducted privately and the provisions of Section 181.06 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 on appeal.

(d) Any person dissatisfied with any ruling or decision of the Fiscal Officer which is made under the authority conferred by this chapter and the Rules and Regulations related thereto may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision of the Fiscal Officer and the Board of Review shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

(e) Any person dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a court of competent jurisdiction within thirty days from the announcement of such ruling or decision.

(f) The Board of Review, as created, shall serve during the life of this chapter.

(Ord. 327. Passed 12-21-67.)

181.11 APPLICABILITY.

This chapter shall not apply to any person, firm, corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for.

(Ord. 327. Passed 12-21-67.)

181.12 SAVINGS 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 sentence, clause, 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 his chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

(Ord. 327. Passed 12-21-67.)

181.13 EXEMPTIONS.

The provisions of this chapter shall not be construed as levying a tax upon the following:

- (a) Funds received from local, state or Federal governments because of service in the Armed Forces of the United States by the person rendering such service, or as a result of another person rendering such service.

(Ord. 327. Passed 12-12-67.)

- (b) Poor relief, pensions, social security, unemployment compensation, and disability benefits (including sick pay) received from private industry or local, state or federal governments, or from charitable, religious or educational organizations.

(Ord. 457. Passed 3-1-79.)

- (c) Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.

- (d) Receipts from casual entertainment, amusements, sports events and health and welfare activities conducted by bona fide charitable, religious and educational organizations and associations.

- (e) Any association, organization, corporation, club or trust, which is exempt from Federal Taxes on income by reason of its charitable, religious, educational, literary, scientific, etc., purposes.
- (f) Gains from involuntary conversions, cancellation of indebtedness, interest on Federal obligations, items of income already taxed by the State of Ohio, and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- (g) Earnings and income of all persons under eighteen (18) years of age, whether residents or non-residents.
(Ord. 327. Passed 12-21-67.)

181.14 REFUNDS.

(a) Should it appear that any taxpayer has paid more than the amount of the tax to which the Village of West Unity is entitled under the provisions of this chapter, a refund of the amount so overpaid shall be made, provided a proper claim for refund of such overpayment of tax has been filed by the taxpayer, or same may be applied toward the declaration of tax due for the ensuing year. Claims for refunds shall be made on forms prescribed by and obtainable from the Fiscal Officer.

(b) All applications for refund shall be made within six months of the due date of a final return or shall be forever barred thereafter. Provided, however, an extension may be granted by the Fiscal Officer on written application.
(Ord. 327. Passed 12-21-67.)

181.15 EFFECTIVE PERIOD.

The chapter shall continue effective insofar as the levy of taxes is concerned until terminated or otherwise amended by Council. This chapter, insofar as the collection of taxes levied in the aforesaid period, and actions or proceedings for collecting any tax so levied, or enforcing any provisions of this chapter are concerned, 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 chapter shall have been fully terminated.
(Ord. 366. Passed 12-13-71.)

181.151 EFFECTIVE PERIOD/RECONCILIATION WITH EXISTING SECTIONS OF CHAPTER 181.

(a) This chapter providing for an additional one-half (½) of one percent (1%) income tax shall continue effective insofar as the levy of taxes is concerned until terminated or otherwise amended by Council. This chapter, insofar as the collection of taxes levied in the aforesaid period, and actions or proceedings for collecting any tax so levied, or enforcing any provisions of this chapter are concerned, 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 chapter shall have been fully terminated.

(b) West Unity Codified Ordinances Sections 181.01, 181.04, 181.05, 181.06, 181.07, 181.08, 181.10, 181.11, 181.12, 181.13 and 181.14, shall fully apply to this additional one-half (½) of one percent (1%) income tax; but Sections 181.02, 181.03, 181.09 and 181.15 shall not apply to this additional one-half (½) of one percent (1%) income tax.
(Res. 2003-03. Passed 6-26-03.)