

Ed. Review - 11

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Figure 6

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Figure 6

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EMPLOYEE - One who works for wages, salary, commission or other type of compensation in the service of an employer.

EMPLOYER - An individual, 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.

FISCAL YEAR - An accounting period of twelve (12) months or less, ending on any day other than December 31.

GROSS RECEIPTS - The total income from any source whatsoever.

NET PROFITS - The net gain from the operation of a business, profession, or enterprise after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes.

NON-RESIDENT - An individual domiciled outside the corporation limits of the Village, as the same may exist from time to time.

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

PERSON - Every natural person, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

PLACE OF BUSINESS - Any bona fide office (other than a mere statutory office), factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his employees regularly in attendance.

RESIDENT - An individual domiciled within the corporate limits of the Village as the same may exist from time to time.

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

TAXABLE INCOME - Wages, salaries and other compensation paid by an employer before any deductions and/or the net profits from the operation of a business, adjusted in accordance with the provisions of the Ordinance. Rental of real property income is taxable income, only if renting is a business of taxpayer, where gross monthly rental exceeds

Sixty (\$60.00) Dollars, such renting shall be prima facie evidence that renting real estate is a business to that taxpayer.

TAXABLE YEAR - The calendar year, or the fiscal year upon the basis of which the net profits are to be computed under this Ordinance, and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.

TAXPAYER - A person, whether an individual, association, or any corporation or other entity required hereunder to file a return or pay a tax.

The singular shall include the plural and the masculine shall include the feminine and the neuter.

SECTION III. Imposition of Tax

A. Subject to the provisions of Section 16 of this Ordinance, an annual tax for the purposes specified in Section 1 hereof shall be imposed on and after January 1, 1971, at the rate of one percent (1%) per annum upon the following:

1. On all salaries, wages, commissions and other compensation earned during the effective period of the Ordinance by non-residents for work done or services performed or rendered in the Village.

2. On all salaries, wages, commissions and other compensation earned during the effective period of the Ordinance by residents of the Village.

3. (A) On the portion attributable to the Village of the net profits earned during the effective period of this Ordinance of all resident unincorporated businesses, derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village.

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- (B) On the portion of the distributive share of the net profits earned during the effective period of this Ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to the Village and not levied against such unincorporated business entity.

4. (A) On the portion attributable to the Village of the net profits earned during the effective period of this Ordinance of all non-resident unincorporated businesses, derived from work done or services performed or rendered in the Village, whether or not such unincorporated business entity has an office or place of business in the Village, but not on profits made on sales made or concluded in the Village if seller is not a resident of Village and sale not part of a business otherwise

carried on in Village.

(B) On the portion of the distributive share of the net profits earned during the effective period of this Ordinance of a resident partner or owner of a non-resident unincorporated business entity not attributable to the Village 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 Ordinance of all corporations derived from sales made, work done, services performed or rendered and business 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, both within and without the boundaries of the Village shall be determined as provided in Ohio Rev. Code §718.02 as it shall from time to time provide, and in accordance with the Rules and Regulations adopted by the Administrator pursuant to this Ordinance.

(C) Operating Loss Carry Forward.

1. The portion of a net operating loss sustained in any taxable year subsequent to the effective date of this Ordinance allottable to the Village may be applied against the portion of the profit of succeeding years allottable to the Village, until exhausted but in no event for more than five (5) taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

2. The portion of a net operating loss sustained shall be allocated to the Village in the same manner as provided herein for allocating net profits to the Village.

3. The Administrator may provide by Rules and Regulations the manner in which such net operating loss carry-forward shall be determined.

(D) Consolidated Returns.

1. Filing of consolidated returns may be permitted or required in accordance with Rules and Regulations prescribed by the Administrator.

2. In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in

case any person operated a division, branch, factory, office, laboratory or activity within the Village, constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Village. If the Administrator finds net profits are not properly allocated to the Village he shall make such allocation to produce a fair and proper allocation of the net profits to the Village.

(E) Exception. The tax provided for herein shall not be levied upon the military pay or allowances of members of the armed forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio Rev. Code §718.01 to the extent that such net profits are exempted from municipal income taxes under said Section.

SECTION IV. EFFECTIVE PERIOD.

Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, earned from January 1, ~~1970~~ 1971.

SECTION V. 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 20 of the year following the effective date of this Ordinance, and on or before April 20 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 and one-half (4 1/2) months from the end of such fiscal year or period.

B. The return shall be filed with the Administrator on a form obtainable from such Administrator setting forth:

1. The aggregate amounts of compensation earned and gross income from business, less allowable expenses incurred in the acquisition of such gross income earned during the preceding taxable year and subject to said tax.

2. The amount of the tax imposed by this Ordinance on such earnings and profits, and

3. Such other pertinent statements, information returns, or other information as the Administrator may reasonably and of necessity require.

C. The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six (6) months, or five (5) days beyond any extension granted by the Internal Revenue Service for the filing of the federal income tax return. The Administrator may require a tentative return accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

D. 1. The taxpayer making a return shall, at the time of 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 shall have been deducted at the source, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of Section 7 of this Ordinance, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 15 hereof, shall be deducted from the amount shown to be due and only the balance, if any, shall be paid at the time of filing said return.

2. A taxpayer who has overpaid the amount of tax due hereunder may have such overpayment applied against any subsequent liability indicated on the return, or such overpayment shall be refunded, provided that no refund of less than one (\$1.00) dollar shall be made.

E. 1. Amended Returns: Where necessary an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements in Sections 11 and 15. Such amended returns shall be on a form obtainable from the Administrator.

2. Within three (3) months from the final determination of any federal tax liability affecting the taxpayers income tax liability such taxpayer shall make and file an amended Village income tax return showing income subject to the income tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund.

SECTION VI. COLLECTION AT SOURCE.

A. In accordance with Rules and Regulations prescribed by the Administrator, each employer within or doing business within the Village shall deduct at the time of the payment of compensation, the

tax of one percent (1%) of the gross salaries, wages, commissions or other compensation due by the said employer and shall, on or before the last day of the month following the close of each quarter, make a return and pay to the Administrator the amount of taxes so deducted. Said returns shall be on a form prescribed by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have, in fact, been withheld.

B. Such employer, in collecting said tax, shall be deemed to hold the same until payment is made by such employer to the Village, as a trustee for the benefit of the Village.

SECTION VII. DECLARATIONS.

A. Every person who will receive taxable income which is not subject to Section 6 hereof, or who engages in any business, subject to the tax imposed by Section 3 hereof, shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any.

B. 1. Such declaration shall be filed on or before April 20 of each year during the life of this Ordinance, or within four and one-half (4 1/2) months of the date the taxpayer becomes subject to the tax for the first time.

2. Those taxpayers reporting on a fiscal year basis shall file a declaration within four and one-half (4 1/2) months after the beginning of each fiscal year or period or within four and one-half (4 1/2) months of the date the taxpayer becomes subject to the tax for the first time.

C. 1. Such declaration shall be filed upon a form obtainable from the Administrator, provided, however, credit shall be taken for Village income tax to be withheld from any portion of such income or be paid to or to be withheld and remitted to another taxing municipality.

2. The declaration may be increased or decreased on or before any subsequent quarterly payment date.

D. Such declaration shall be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before the 20th day of the sixth, ninth and twelfth months after the beginning of the taxable year. In case an amended declaration has been filed, the unpaid balance shown

due thereon shall be paid in equal installments over the remaining payment dates.

E. On or before the 20th day of the fourth month of the year following that for which such declaration was filed, an annual return shall be filed and any balance which may be due shall be paid therewith in accordance with the provisions of Section 5 hereof.

SECTION VIII. DUTIES OF THE ADMINISTRATOR

A. 1. It shall be the duty of the Administrator to receive the tax imposed and to report all monies so received, and

2. To enforce payment of all taxes owing and to keep accurate records for a minimum of five (5) years, showing the amount due from each taxpayer and the dates and amounts of payments thereof.

B. Said Administrator is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce Rules and Regulations relating to the collection of taxes and administration and enforcement of this Ordinance.

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

D. Subject to the consent of the Board of Review or pursuant to regulation approved by said Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section 10 of this Ordinance.

E. The Administrator may enter into Reciprocity agreements with any other municipality taxing income with the advice and consent of Council.

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

A. The Administrator is hereby authorized to examine the federal income tax returns of any taxpayer for the purpose of verifying the accuracy of any Village return made, or, if no return was made, to ascertain the tax due under this Ordinance. Every such taxpayer is hereby directed and required to furnish, upon written request by the Administrator, the means, facilities, and opportunity for making such examination.

B. The Administrator may compel the production of federal income tax returns and the attendance of all persons before him by judicial process, whether as parties or witnesses, whenever he believes such persons have knowledge of such income tax return or its contents.

C. The refusal to produce 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 the failure of any person to comply with the provisions of this SECTION or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this Ordinance, punishable as provided in Section 12 hereof.

D. Any information gained as the result of any returns, investigations, hearings or verifications authorized in this Ordinance shall be confidential, except in accordance with proper judicial order. Any person divulging such information in violation of this Ordinance shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of the Village who violates the provisions of this SECTION relative to the disclosure of confidential information shall be immediately dismissed from such employment.

SECTION X. INTEREST AND PENALTIES.

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

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

1. For failure to pay taxes due, other than taxes withheld; one half percent ($1/2\%$) per month or fraction thereof, or the sum of \$5.00, whichever is greater.

2. For failure to remit taxes withheld from employees; three percent (3%) per month or fraction thereof, or the sum of \$25.00 whichever is greater.

C. Exceptions. 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 (3) months after final determination of the federal tax liability.

D. The Board of Review may, upon application, abate penalty or interest, or both.

SECTION XI. COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

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

B. Taxes erroneously paid shall not be refunded unless a claim for refund is made within five (5) years from the date which such payment was made or the return was due, or within three (3) months after final determination of the federal tax liability, whichever is later.

C. Amounts of less than One Dollar (\$1.00) per year shall not be collected.

SECTION XII. VIOLATIONS - PENALTIES.

A. Any person who shall:

1. Fail to make any return or declaration required by this Ordinance; or
2. Make any incomplete, false or fraudulent return; or
3. Fail to pay the tax, penalties or interest imposed by this Ordinance; or
4. Fail to withhold the tax from his employees or remit such withholding to the Administrator; or
5. Refuse to permit the Administrator to examine his federal income tax returns relating to the income or net profits of a

taxpayer; or

6. Fail to appear before the Administrator and to produce federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or

7. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and Village income tax withheld, or to knowingly give the Administrator false information;

Shall be guilty of a misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned not more than six (6) months or both, for each offense.

B. All prosecutions under this section must be commenced within five (5) years from the time of the offense complained of 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 ten (10) years from the date the return was due or the date the false or fraudulent return was filed.

SECTION XIII. BOARD OF REVIEW.

A. A Board of Review, consisting of ^{one individual appointed by} the Mayor as chairman, and two other individuals to be appointed by the Council, is hereby created. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 9 hereof with reference to the confidential character of information required to be disclosed by the Ordinance shall apply to such matters as may be heard before the Board.

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

C. Any person dissatisfied with any ruling of the Administrator may appeal therefrom to the Board within sixty (60) days from the announcement in writing of such ruling or decision by the Administrator, and the Board shall conduct a hearing thereon after ten (10) days written notice of the time and place thereof (unless waived) to all parties.

SECTION XIV. ALLOCATION OF FUNDS.

The funds collected under the provisions of the within Ordinance shall be deposited in The General Fund.

SECTION XV. CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

A. Where a resident of the Village 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 the higher rate.

B. Every individual taxpayer who resides in the Village who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside the Village, if it be made to appear that he has paid a municipal income tax on the same income taxable under this Ordinance to another municipality, shall be allowed a credit against the tax imposed by this Ordinance on such income earned in such other municipality or municipalities where such tax is paid.

SECTION XVI. SAVING CLAUSE.

If any part of this Ordinance, or any tax against any individual or any of the several groups specified herein, is found to be invalid, such invalidity shall affect only such part of this Ordinance. It is hereby declared to be the intention of the Council that this Ordinance would have been adopted had such invalid part not been included herein.

SECTION XVII. COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

A. This Ordinance shall continue effective until all of taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this Ordinance shall have been fully terminated.

B. Annual returns due for all or any part of the last effective year of this Ordinance shall be due on the date provided in Sections V and VI of this Ordinance as though the same were continuing.

SECTION XVIII. EMERGENCY CLAUSE.

This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare, the particular emergency being the need to maintain existing levels of revenues for the operation of the Village during 197 and thereafter to maintain and improve police, sewerage and other services, the callups of which threatens and constitutes an existing hazard to public safety.

WHEREFORE, this measure shall take effect and be in force immediately upon the passage.

Passed: November 17, 1970

Attest:

Betty J. Smith
Clerk

Thomas Brown
Mayor
Pres. Pro Tem of Council

ORDINANCE NO. 84-3

AN ORDINANCE AMENDING SECTION III
PARAGRAPH E AND SECTION X OF ORDINANCE NO. 70-201 (ALGER MUNICIPAL INCOME TAX) AND DECLARING AN EMERGENCY

WHEREAS, it is deemed to be in the best interest of the citizens of the Village of ~~Alger~~^{Alger} that the "Municipal Income Tax" be amended to reflect more accurately the intended purpose of our taxing structure.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF ALGER, STATE OF OHIO:

SECTION I. That SECTION III, paragraph E of Ordinance 70-201 passed on the 17th day of November, 1970 is hereby amended to read as follows:

The tax provided for herein shall not be levied on the following:

1. Pay for allowance of active members of the armed forces of the United States or the income of a religious, fraternal, charitable, scientific, literary or educational institution to the extent that such income is derived from tax exempt assets or activities.
2. Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits, received from governmental sources.
3. Proceeds of insurance paid by reason of the death of the insured; pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
4. Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations.
5. Child support payments.
6. Compensation for personal injury or injuries or for damages to property by way of insurance or otherwise.
7. Interest, dividends and other revenue from intangible property.
8. Gains from involuntary conversion, cancellation of indebtedness, interest on federal obligations, items of income tax by the State which which the Village is specifically prohibited from taxing.
9. Salaries, wages, commissions and other compensation in and net profits, the taxation of which is prohibited by the United States Constitution or any act of congress limiting the power of the States or their political subdivisions to impose net income taxes on income derived from interstate commerce.
10. Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by law.

SECTION II. That Section X of Ordinance No. 70-201 passed

on the 17th day of November, 1970 is hereby amended to read as follows:

SECTION X. INTEREST AND PENALTIES

A. All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one and one-half percent (1.5%) per month or fraction thereof.

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

1. For failure to pay taxes due, other than taxes withheld; the sum of \$10.00 for the first month or fraction thereof, plus 10% of the unpaid balance per month additional charge.

2. For failure to remit taxes withheld from employees; three percent (3%) per month or fraction thereof, or the sum of \$25.00, whichever is greater.

C. Exceptions. 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 an amended return is filed and the additional tax is paid within three (3) months after final determination of the Federal tax liability.

D. The Board of Review may, upon application, abate penalty, or interest, or both.

SECTION III. EMERGENCY CLAUSE.

This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare, the particular emergency being the need to maintain existing levels of revenues for the operation of the Village in 1984 and thereafter to maintain and improve police, sewerage and other services, the callups of which threatens and constitutes an existing hazard to public safety.

WHEREFORE, this measure shall take effect and be in full force immediately upon the passage.

PASSED: , 1984

ATTEST:

Clerk


Mayor

AN ORDINANCE AMENDING SECTION II
OF ORDINANCE NO. 84-3 (ALGER MUN-
ICIPAL INCOME TAX) AND DECLARING
AN EMERGENCY

WHEREAS, it is deemed to be in the best interest of the citizens of the Village of Alger that the "Municipal Income Tax" be amended to reflect more accurately the intended purpose of our taxing structure.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF ALGER, STATE OF OHIO:

SECTION I. That Section III of Ordinance No. 84-3 passed April 3, 1984 to amend Section X of Ordinance No. 70-201 is hereby amended to read as follows:

SECTION X. INTEREST AND PENALTIES

A. All taxes imposed upon an individuals earnings under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one and one-half percent (1.5%) per month or fraction thereof.

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

1. For failure to pay taxes due, other than taxes withheld; the sum of \$10.00 for the first month or fraction thereof, plus 2% of the unpaid balance per month additional charge.

2. For failure to remit taxes withheld from employees; three percent (3%) per month or fraction thereof, or the sum of \$25.00, whichever is greater.

C. Exceptions. 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 an amended return is filed and the additional tax is paid within three (3) months after final determination of the Federal tax liability.

D. The Board of Review may, upon application, abate penalty, or interest, or both.

SECTION II. EMERGENCY CLAUSE.

This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare, the particular emergency being the need to maintain existing levels of revenues for the operation of the Village in 1984 and thereafter to maintain and improve police, sewerage and other services, the

callups of which threatens and constitutes an existing hazard to public safety.

WHEREFORE, this measure shall take effect and be in full force immediately upon the passage.

PASSED: *1 May*, 1984

ATTEST:

Shari Conley
Clerk

Donald R. Bursley
Mayor