

ORDINANCE NO. 47, 2013

AN ORDINANCE TO AMEND THE CODIFIED ORDINANCES TO AMEND SECTIONS 181.021, 181.08 AND 181.14 THEREOF TO PROVIDE FOR A REPLACEMENT LEVY OF NINE AND ONE-HALF (9 1/2) YEARS ENDING JUNE 1, 2023, ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX ON AND AFTER DECEMBER 1, 2014, FOR THE PURPOSE OF RETIREMENT OF ALL INDEBTEDNESS AND/OR EXPENSES FOR IMPROVEMENTS TO THE STREETS, SEWER SYSTEM AND DEBT FUND FOR THE POLICE AND FIRE DEPARTMENT OF THE CITY OF BRYAN, OHIO, AS MORE FULLY SET FORTH HEREIN.

NOW THEREFORE, BE IT ORDAINED, by the Council of the City of Bryan, Williams County, Ohio, four-fifths (4/5) of the members thereto concurring:

SECTION 1: That effective December 1, 2014, the Codified Ordinances as amended by Ordinance 93- 2003, passed December 1, 2003, are revised by amending Sections 181.021, 181.08 and 181.14 thereto to read as follows:

181.021 A REPLACEMENT LEVY OF AN ADDITIONAL TAX OF ONE-HALF OF ONE PERCENT

To provide for a replacement levy of additional funds for the purpose of retirement of all indebtedness and/or expenses for improvements to the streets, sewer system and debt fund for the police and fire departments of the City of Bryan, Ohio there shall be and is hereby levied an annual tax, in addition to the tax levied by Section 181.02 of the Codified Ordinances on and after December 1, 2014 for a period of nine and one-half years (9 1/2) years ending June 1, 2023 on those classes of earnings and income set forth in said Section 181.02, at the rate of one-half of one percent (0.50%).

181.08 ALLOCATION OF FUNDS

The funds collected under the provisions of this chapter shall be credited to the Income Tax Fund one percent (1%), an Expendable Trust Fund, and to the Income Tax Fund one-half of one percent (0.5%), a Special Revenue Fund, as allocated by the City Clerk-Treasurer, and shall be disbursed or transferred, by the City Clerk-Treasurer, in the following manner:

- (a) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions thereof, shall be paid out of the Income Tax one percent (1%).
- (b) The balance of the Income Tax Fund one percent (1%) shall be used to defray operating expenses of the City and for capital improvements of the City.

- (c) The Income Tax one-half of one percent (0.5%) shall be used for debt retirement or expenses for improvements to the streets, sewer system and debt fund for the police and fire departments of the City of Bryan, Ohio and one-third of all refunds made.

181.14 EFFECTIVE PERIOD

Subject to the nine and one-half (9 1/2) years' limitation imposed upon the additional one-half of one percent income tax in Section 181.021, this chapter shall continue effective until terminated or otherwise altered by Council.

SECTION 2: That existing Sections 181.021, 181.08 and 181.14 of the Codified Ordinances as enacted by Ordinance 93- 2003, passed December 1, 2003 , are hereby repealed.

SECTION 3: That this Ordinance is necessary for the immediate preservation of the public peace, health, safety or welfare and for the further reason that the additional one-half of one percent (0.50%) tax provided herein should be effective as of December 1, 2014 in order to provide additional revenue for the purpose for which such additional tax is being levied.

SECTION 4: That this Ordinance shall be in full force and effect at the earliest period provided by law.

PASSED this 2nd day of December, 2013.

Keith A. Day VP
President of Council

APPROVED this 2nd day of December, 2013.

Douglas B. Johnson
Mayor

ATTEST:

Sharon M. Roda
Clerk-Treasurer

12/2/13 Suspended
____ 1st Reading
____ 2nd Reading
____ 3rd Reading

ORDINANCE NO. 41, 2005

AN ORDINANCE TO CREATE SECTION 181.022 TO PROVIDE FOR AN ADDITIONAL 0.3% TAX ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX FOR THE PURPOSE OF PROVIDING AND MAINTAINING FIRE APPARATUS, APPLIANCES, BUILDING OR SITES THEREFOR, OR SOURCES OF WATER SUPPLY AND MATERIALS THEREFOR, OR THE ESTABLISHMENT AND MAINTENANCE OF LINES OF FIRE ALARM TELEGRAPH, OR THE PAYMENT OF PERMANENT, PART-TIME OR VOLUNTEER FIRE FIGHTERS, INCLUDING THE PAYMENT OF THE FIREFIGHTER EMPLOYER'S CONTRIBUTION REQUIRED UNDER SECTION 742.34 OF THE OHIO REVISED CODE, OR TO TRANSFER AND SET ASIDE MONEY FOR A FIRE VEHICLE REPLACEMENT FUND OR OTHER EQUIPMENT NECESSARY FOR OPERATION OF THE BRYAN VOLUNTEER FIRE DEPARTMENT, EFFECTIVE JANUARY 1, 2006 AND CONTINUING FOR A PERMANENT PERIOD OF TIME.

BE IT ORDAINED, by the Council of the City of Bryan, Ohio, four-fifths (4/5) of its members hereto concurring:


SECTION 1: Whereas it has become necessary to provide for additional funds for the purpose of operating the Bryan Volunteer Fire Department, therefore, the Bryan Codified Ordinance shall be amended to add Section 181.022:

181.022 **IMPOSITION OF 0.3% TAX FOR FIRE DEPARTMENT OPERATIONS.**

There shall be an additional 0.3% tax on earnings and income subject to the municipal income tax for the purpose of providing and maintaining fire apparatus, appliances, building or sites therefore or sources of water supply and materials therefore, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of permanent, part-time or volunteer firefighters, including the payment of the firefighter employer's contribution required under Section 742.34 of the Ohio Revised Code, or to transfer and set aside money for a fire vehicle replacement fund or other equipment necessary for operation of the Bryan Volunteer Fire Department effective January 1, 2006 and continuing for a permanent period of time.

SECTION 2: This Ordinance shall be in full force and effect at the earliest period provided by law.

PASSED this 20th day of June, 2005.



President of Council

APPROVED this 20th day of June, 2005.

Douglas B. Johnson
Mayor

6/20/2005 Suspended
1st Reading
2nd Reading
3rd Reading

ATTEST:

Patricia Buden
Interim Clerk-Treasurer

RESOLUTION NO. 23, 2005

A RESOLUTION AMENDING RESOLUTION NO. 19, 2005 PERTAINING TO THE 0.3% INCOME TAX TO BE PLACED ON THE BALLOT NOVEMBER 8, 2005 AND AMENDING THE WORDING TO BE PLACED ON THE BALLOT FROM BRYAN VOLUNTEER FIRE DEPARTMENT TO BRYAN FIRE DEPARTMENT AND DECLARING AN EMERGENCY.

BE IT RESOLVED, by the Council of the City of Bryan, Ohio, four-fifths (4/5) of its members thereto concurring:

SECTION 1: A resolution amending Resolution No. 19, 2005 pertaining to the 0.3% income tax to be placed on the ballot November 8, 2005 and amending the wording to be placed on the ballot from Bryan Volunteer Fire Department to Bryan Fire Department and declaring an emergency.

SECTION 2: This Resolution is an emergency measure and is necessary for the immediate preservation of the public peace, health, safety or welfare, and is further necessary to be properly placed on the ballot. This Resolution must be filed with the Board of Elections of Williams County at least seventy-five (75) days before the day of the election provided for here in Section 1, per Ohio Revised Code section 718.01

PASSED this 15th day of August, 2005.

APPROVED this 15th day of August, 2005.

Douglas H. Johnson
Mayor

ATTEST: Jan M. Huf
President of Council

Patricia L. Benda
Interim Clerk-Treasurer

READINGS

8/15/05 Suspended
____ 1st Reading
____ 2nd Reading
____ 3rd Reading

RESOLUTION NO. 19, 2005

A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF THE ENACTMENT OF AN ORDINANCE TO PROVIDE FOR AN ADDITIONAL 0.3% INCOME TAX ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX FOR THE PURPOSE OF PROVIDING AND MAINTAINING FIRE APPARATUS, APPLIANCES, BUILDING OR SITES THEREFOR, OR SOURCES OF WATER SUPPLY AND MATERIALS THEREFOR, OR THE ESTABLISHMENT AND MAINTENANCE OF LINES OF FIRE ALARM TELEGRAPH, OR THE PAYMENT OF PERMANENT, PART-TIME OR VOLUNTEER FIREFIGHTERS, INCLUDING THE PAYMENT OF THE FIREFIGHTER EMPLOYER'S CONTRIBUTION REQUIRED UNDER SECTION 742.34 OF THE OHIO REVISED CODE, OR TO TRANSFER AND SET ASIDE MONEY FOR A FIRE VEHICLE REPLACEMENT FUND OR ANY OTHER EQUIPMENT NECESSARY FOR OPERATION OF THE BRYAN VOLUNTEER FIRE DEPARTMENT; EFFECTIVE JANUARY 1, 2006 AND CONTINUING FOR A PERMANENT PERIOD OF TIME, AND DECLARING AN EMERGENCY.

THEREFORE, BE IT RESOLVED, by the Council of the City of Bryan, Ohio, four-fifths (4/5) of its members thereto concurring:

SECTION 1: This Council hereby authorizes and directs the submission to the electors of the City of Bryan, Ohio, at the election to be held at the usual places of voting in said City on November 8, 2005, between the hours of 6:30 A.M. and 7:30 P.M. of said day, on the question of approving the enactment of an Ordinance and amending the Bryan Codified Ordinances to provide for an additional 0.3% income tax on earnings and income subject to the municipal income tax, for operation, maintenance and expenses for the Bryan Volunteer Fire Department, effective January 1, 2006 and continuing for a permanent period, which Ordinance is set forth in full in Section 2.

SECTION 2: The proposed Ordinance to be submitted to the electors of the City for their approval shall be attached hereto and incorporated herein.

SECTION 3: The form of the ballot to be used at the election on the question shall be as follows:

“Shall the Ordinance (No. 41,2005) providing for an additional 0.3% tax on earnings and income for the purpose of providing and maintaining fire apparatus, appliances, building or sites therefore or sources of water supply and materials therefore, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of permanent, part-time or volunteer firefighters, including the payment of the firefighter employer's contribution required under Section 742.34 of the Ohio Revised Code, or to transfer and set aside money for a fire vehicle replacement fund or other equipment necessary for operation of the Bryan Volunteer Fire Department effective January 1, 2006 and continuing for a permanent period of time be passed?”

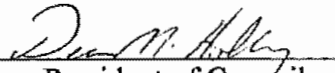
FOR THE INCOME TAX

AGAINST THE INCOME TAX

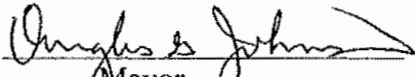
SECTION 4: This Council finds and determines that all formal actions of this Council concerning and relating to the passage of this resolution were taken in an open meeting of this Council and that all deliberations of this Council and of any committee that resulted in those formal actions were in meetings open to the public in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5: This Resolution is an emergency measure and is necessary for the immediate preservation of the public peace, health, safety, or welfare, and is further necessary to be properly placed on the ballot. This Resolution must be filed with the Board of Elections of Williams County at least seventy-five (75) days before the day of the election provided for here in Section 1, per Ohio Revised Code Section 718.01.

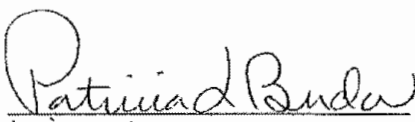
PASSED this 20th day of June, 2005.


President of Council

APPROVED this 20th day of June, 2005.


Mayor

ATTEST:


Interim Clerk-Treasurer

ORDINANCE NO. 24, 2004

AN ORDINANCE TO AMEND THE CODIFIED ORDINANCES, SECTIONS 181.021, 181.08 AND 181.14 THEREOF TO PROVIDE FOR THE CONTINUATION OF THE ONE HALF OF ONE PERCENT (0.5%) INCOME TAX FOR A PERIOD OF NINE AND ONE-HALF (9 ½) YEARS BEGINNING ON JUNE 1, 2005 AND ENDING ON DECEMBER 1, 2014, ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX ON, FOR THE PURPOSE OF RETIREMENT OF ALL INDEBTEDNESS AND/OR EXPENSES FOR IMPROVEMENTS TO THE STREETS, SEWER SYSTEM AND BUILDING FUND FOR THE POLICE AND FIRE DEPARTMENT OF THE CITY OF BRYAN, OHIO, AS MORE FULLY SET FORTH HEREIN.

BE IT ORDAINED, by the Council of the City of Bryan, Ohio, four-fifths (4/5) of its members hereto concurring:

SECTION 1: Effective June 1, 2005, the Codified Ordinances as amended by Ordinance 49-1994 passed August 23, 1994 are revised by amending Sections 181.021, 181.08 and 181.14 thereto to read as follows:

181.021 THE CONTINUATION OF AN ADDITIONAL TAX OF ONE-HALF OF ONE PERCENT.

To provide for the continuation of additional funds for the purpose of retirement of all indebtedness and/or expenses for improvements to the streets, sewer system and building fund for the police and fire departments of the City of Bryan, there shall be and is hereby levied an annual tax, in addition to the tax levied by Section 181.02 of the Codified Ordinances on and after June 1, 2005 for a period of nine and one-half years (9 ½) years ending December 1, 2014 on those classes of earnings and income set forth in said Section 181.02, at the rate of one-half of one percent (0.5%).

181.08 ALLOCATION OF FUNDS

The funds collected under the provisions of this chapter shall be credited to the Income Tax Fund of one percent (1%), a Special Revenue Fund, and to the Income Tax Fund one-half of one percent (0.5%), a Special Revenue Fund, as allocated by the City Clerk-Treasurer, and shall be disbursed or transferred, by the City Clerk-Treasurer, in the following manner:

- (a) Such part thereof as shall be necessary to defray all cost of collecting the taxes and the cost of administering and enforcing the provisions thereof, shall be paid out of the Income Tax one percent (1%).
- (b) The balance of the Income Tax Fund of one percent (1%) shall be used to defray operating expenses of the City and for capital improvements of the City.

- (c) The Income Tax one-half of one percent (0.5%) shall be used for debt retirement or expenses for improvements to the streets, sewer system and building fund for the police and fire departments of the City of Bryan, and one-third of all refunds made.

181.14 EFFECTIVE PERIOD

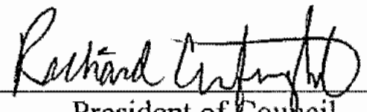
Subject to the nine and one-half (9 ½) years limitation imposed upon the additional one-half of one percent income tax in Section 181.021, this chapter shall continue effective until terminated or otherwise altered by Council.

SECTION 2: Existing Sections 181.021, 181.08 and 181.14 of the Codified Ordinances as enacted by Ordinance 49-1994, passed August 23, 1994, are hereby repealed.

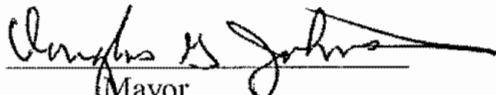
SECTION 3: This Ordinance is necessary for the immediate preservation of the public peace, health, safety or welfare and for the further reason that the additional one-half of one percent (0.5%) tax provided herein should be effective as of June 1, 2005 in order to provide additional revenue for the purpose for which such additional tax is being levied.

SECTION 4: This Ordinance shall be in full force and effect at the earliest period provided by law.

PASSED this 3RD day of MAY, 2004.

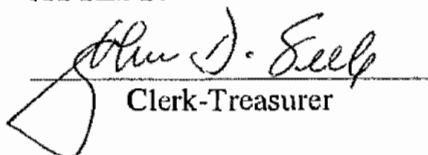

President of Council

APPROVED this 3RD day of MAY, 2004.


Mayor

5/3/04 Suspended
____ 1st Reading
____ 2nd Reading
____ 3rd Reading

ATTEST:


Clerk-Treasurer

ORDINANCE NO. 93, 2003

AN ORDINANCE TO AMEND THE CODIFIED ORDINANCES, SECTIONS 181.021, 181.08 AND 181.14 THEREOF TO PROVIDE FOR THE CONTINUATION OF THE ONE HALF OF ONE PERCENT (0.5%) INCOME TAX FOR A PERIOD OF NINE AND ONE-HALF (9 ½) YEARS BEGINNING ON JUNE 1, 2005 AND ENDING ON DECEMBER 1, 2014, ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX ON, FOR THE PURPOSE OF RETIREMENT OF ALL INDEBTEDNESS AND/OR EXPENSES FOR IMPROVEMENTS TO THE STREETS, SEWER SYSTEM AND BUILDING FUND FOR THE POLICE AND FIRE DEPARTMENT OF THE CITY OF BRYAN, OHIO, AS MORE FULLY SET FORTH HEREIN.

BE IT ORDAINED, by the Council of the City of Bryan, Ohio, four-fifths (4/5) of its members hereto concurring:

SECTION 1: Effective June 1, 2005, the Codified Ordinances as amended by Ordinance 49-1994 passed August 23, 1994 are revised by amending Sections 181.021, 181.08 and 181.14 thereto to read as follows:

181.021 THE CONTINUATION OF AN ADDITIONAL TAX OF ONE-HALF OF ONE PERCENT.

To provide for the continuation of additional funds for the purpose of retirement of all indebtedness and/or expenses for improvements to the streets, sewer system and building fund for the police and fire departments of the City of Bryan, there shall be and is hereby levied an annual tax, in addition to the tax levied by Section 181.02 of the Codified Ordinances on and after June 1, 2005 for a period of nine and one-half years (9 ½) years ending December 1, 2014 on those classes of earnings and income set forth in said Section 181.02, at the rate of one-half of one percent (0.5%).

181.08 ALLOCATION OF FUNDS

The funds collected under the provisions of this chapter shall be credited to the Income Tax Fund of one percent (1%), a Special Revenue Fund, and to the Income Tax Fund one-half of one percent (0.5%), a Special Revenue Fund, as allocated by the City Clerk-Treasurer, and shall be disbursed or transferred, by the City Clerk-Treasurer, in the following manner:

- (a) Such part thereof as shall be necessary to defray all cost of collecting the taxes and the cost of administering and enforcing the provisions thereof, shall be paid out of the Income Tax one percent (1%).
- (b) The balance of the Income Tax Fund of one percent (1%) shall be used to defray operating expenses of the City and for capital improvements of the City.

- (c) The Income Tax one-half of one percent (0.5%) shall be used for debt retirement or expenses for improvements to the streets, sewer system and building fund for the police and fire departments of the City of Bryan, and one-third of all refunds made.

181.14 EFFECTIVE PERIOD

Subject to the nine and one-half (9 ½) years limitation imposed upon the additional one-half of one percent income tax in Section 181.021, this chapter shall continue effective until terminated or otherwise altered by Council.

SECTION 2: Existing Sections 181.021, 181.08 and 181.14 of the Codified Ordinances as enacted by Ordinance 49-1994, passed August 23, 1994, are hereby repealed.

SECTION 3: This Ordinance is necessary for the immediate preservation of the public peace, health, safety or welfare and for the further reason that the additional one-half of one percent (0.5%) tax provided herein should be effective as of June 1, 2005 in order to provide additional revenue for the purpose for which such additional tax is being levied.

SECTION 4: Ordinance #82, 2003 is hereby repealed and Resolution #32, 2003 is hereby repealed.

SECTION 5: This Ordinance shall be in full force and effect at the earliest period provided by law.

PASSED this 1st day of DECEMBER, 2003.

Louis P. Clarke
President of Council

APPROVED this 1st day of DECEMBER, 2003.

Douglas H Johnson
Mayor

12/1/03 Suspended
1st Reading
2nd Reading
3rd Reading

ATTEST:

John J. Sells
Clerk-Treasurer

ORDINANCE NO. 49, 1994

AN ORDINANCE TO AMEND THE CODIFIED ORDINANCES TO AMEND SECTIONS 181.021, 181.08 AND 181.14 THEREOF TO PROVIDE FOR AN ADDITIONAL ONE-HALF OF ONE PERCENT (0.50%) TAX, FOR NINE AND ONE-HALF (9 1/2) YEARS ENDING MAY 31, 2005, ON EARNINGS AND INCOME SUBJECT TO THE MUNICIPAL INCOME TAX ON AND AFTER DECEMBER 1, 1995, FOR THE PURPOSE OF RETIREMENT OF ALL INDEBTEDNESS AND/OR EXPENSES FOR IMPROVEMENTS TO THE STREETS AND SEWER SYSTEM OF THE CITY OF BRYAN, OHIO, AS MORE FULLY SET FORTH HEREIN AND DECLARING IT AN EMERGENCY.

BE IT ORDAINED, by the Council of the City of Bryan, Ohio, four-fifths (4/5) of its members thereto concurring:

SECTION 1: Effective December 1, 1995 the Codified Ordinances as enacted by Ordinance 42-1990, passed July 2, 1990, are amended by amendment of Sections 181.021, 181.08 and 181.14 thereto to read as follows:

181.021 IMPOSITION OF AN ADDITIONAL TAX OF ONE-HALF OF ONE PERCENT

To provide for additional funds for the purpose of retirement of all indebtedness and/or expenses for improvements to the streets and sewer system of the City of Bryan, there shall be and is hereby levied an annual tax, in addition to the tax levied by Section 181.02 of the Codified Ordinances on and after December 31, 1995 for a period of nine and one-half years (9 1/2) years ending May 31, 2005 on those classes of earnings and income set forth in said Section 181.02, at the rate of one-half of one percent (0.50%).

181.08 ALLOCATION OF FUNDS

The funds collected under the provisions of this chapter shall be credited to the Income Tax Fund one percent (1%), an Expendable Trust Fund, and to the Income Tax Fund one-half of one percent (0.5%), a Special Revenue Fund, as allocated by the City Clerk-Treasurer, and shall be disbursed or transferred, by the City Clerk-Treasurer, in the following manner:

- (a) Such part thereof as shall be necessary to defray all cost of collecting the taxes and the cost of administering and enforcing the provisions thereof, shall be paid out of the Income Tax one percent (1%).
- (b) The balance of the Income Tax Fund one percent (1%) shall be used to defray operating expenses of the City and for capital improvements of the City.
- (c) The Income Tax one-half of one percent (0.5%) shall be used for debt retirement or expenses for

improvements to the streets and sewer system of the City of Bryan, and one-third of all refunds made.

181.14 EFFECTIVE PERIOD

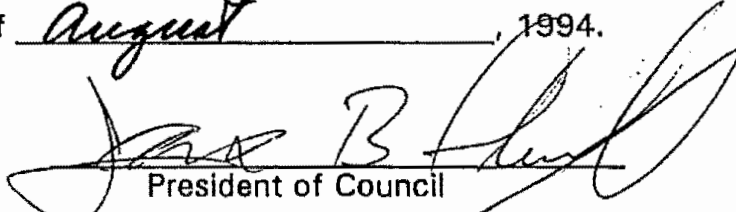
Subject to the nine and one-half (9 1/2) years limitation imposed upon the additional one-half of one percent income tax in Section 181.021, this chapter shall continue effective until terminated or otherwise altered by Council.

SECTION 2: Existing Sections 181.021, 181.08 and 181.14 of the Codified Ordinances, as enacted by Ordinance #42-1990, passed July 2, 1990, are hereby repealed.

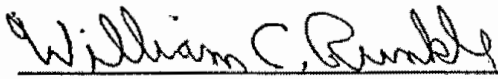
SECTION 3: This Ordinance is necessary for the immediate preservation of the public peace, health, safety or welfare and for the further reason that the additional one-half of one percent (0.50%) tax provided herein should be effective as of December 1, 1995, in order to provide additional revenue for the purpose for which such additional tax is being levied.

SECTION 4: This Ordinance shall be in full force and effect at the earliest period provided by law.

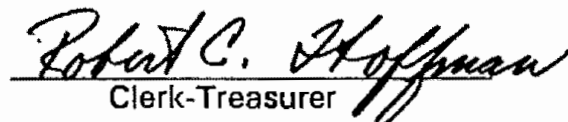
PASSED this 23rd day of August, 1994.


President of Council

APPROVED this 23rd day of August, 1994.


Mayor

ATTEST:


Clerk-Treasurer

ORDINANCE NO. 44, 1986

AN ORDINANCE AMENDING CODIFIED ORDINANCE SECTIONS
181.07 AND 181.08 RELATING TO THE INTEREST AND
PENALTIES AND ALLOCATION OF FUNDS OF THE BRYAN
CITY INCOME TAX, AND DECLARING AN EMERGENCY

BE IT ORDAINED, by the Council of the City of Bryan, Ohio,
four-fifths of its members thereto concurring:

SECTION 1: Sections 181.07 and 181.08 of the Bryan Codified
Ordinances, as enacted by Ordinance 33, passed August 19, 1974,
are hereby amended to read as follows:

181.07 INTEREST AND PENALTIES:

All taxes imposed by this Ordinance, including taxes withheld or required to be withheld from wages by an employer and remaining unpaid after they 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 Ordinance to deduct, withhold and pay taxes imposed by the Ordinance shall be liable, in addition thereto, to a penalty of one percent (1%) of the amount of the unpaid tax for each month or fraction of a month of non payment, or FIFTEEN DOLLARS (\$15.00), whichever is the greater. The Clerk-Treasurer may abate interest or penalties; or both, and upon appeal from the refusal of the Clerk-Treasurer to so abate the Board of Review may nevertheless abate interest or penalty, or both.

181.08 ALLOCATION OF FUNDS:

The funds collected under the provisions of this chapter shall be credited to the Income Tax Fund 1%, an Expendable Trust Fund, and to the Income Tax Fund $\frac{1}{2}$ %, a Special Revenue Fund, as allocated by the Bryan City Clerk-Treasurer, and shall be disbursed or transferred, by the Bryan City Clerk-Treasurer, in the following manner:

- a. Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions thereof, shall be paid out of the Income Tax 1%.
- b. The balance of the Income Tax Fund 1%, shall be used to defray operating expenses of the City and for capital improvements of the City, including, but not limited to, development, construction and maintenance of storm and sanitary sewers and streets.
- c. The Income Tax Fund $\frac{1}{2}$ %, shall be used exclusively for expenses related to debt retirement for improvements to the Bryan Wastewater Treatment Plant and the sewer system of the City of Bryan. Expenses specifically determined to be paid include principal and interest on an outstanding

issue of bonds sold to finance the Southeast Sewer System Separation. Also, related expenses, principal and interest on a 1986 Mortgage Revenue Bond Issue, related expenses, principal and interest on a 1986 Note Issue, both issued to finance the improvements to the Bryan Wastewater Treatment Plant and an Interceptor Sewer Project, and to continue such payments, on a year to year basis, until all three of the above described borrowings are completely paid off. Any future bond or note issues, used exclusively to finance improvements to the Bryan Wastewater Treatment Plant and the sewer system of the City of Bryan, may also be paid from the Bryan Income Tax Fund $\frac{1}{2}\%$, to the extent that the $\frac{1}{2}\%$ tax collected in the period from June 1, 1986, thru November 30, 1995, is sufficient to pay same.

SECTION 2: Existing section 181.07, of the Codified Ordinances as enacted by Ordinance 33, passed August 19, 1974, is hereby repealed. Existing section 181.08, of the Codified Ordinances, as enacted by Ordinance 33, passed August 19, 1974, and amended by Ordinance 10-1986, passed May 7, 1986, is hereby repealed.

SECTION 3: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, or welfare and for the further reason that there is an immediate need to update and clarify the city income tax law before the first scheduled bond retirement payments are due.

SECTION 4: This Ordinance shall be in full force and effect at the earliest period provided by law.

PASSED this 1st day of September, 1986.

James A. Bailey
President of Council

APPROVED this 1st day of September, 1986.

William C. Rumble
Mayor

ATTEST:

Robert C. Hoffman
Clerk-Treasurer

RESOLUTION NO. 21, 1986

A RESOLUTION AMENDING RESOLUTION NO. 10, 1967,
RELATING TO RETURN AND PAYMENT OF CITY INCOME
TAX, RETURNS OF INCOME TAX WITHHELD AND PAYMENT,
DECLARATIONS OF ESTIMATES INCOME TAX, PAYMENT OF
INCOME TAX INSTALLMENTS, COLLECTION OF DEFICIENCIES
AN ALLOWANCE OF CREDIT FOR OVERPAYMENT, AND WITH-
HOLDING STATEMENTS, AND DECLARING AN EMERGENCY

BE IT RESOLVED, by the Council of the City of Bryan, Ohio,
four-fifths (4/5) of its members thereto concurring:

SECTION 1: Articles III, IV-2, V-1, V-2, VI-2 and XII of
Resolution No. 10, 1967, passed on August 22, 1967, are amended
to read as shown on the attached copies.

SECTION 2: Existing Articles III, V-1, V-2, VI-2, and
XII of Resolution No. 10, 1967, passed on August 22, 1967,
are hereby repealed.

SECTION 3: This Resolution is hereby declared to be an
emergency measure necessary for the immediate preservation of
the public peace, health, safety or welfare and for the further
reason that there is an immediate need to update and clarify
the city income tax law and to allow sufficient time for the
obtaining of new forms requirements, and to make notification
to the taxpayers.

SECTION 4: This Resolution shall be in full force and effect
at the earliest period provided by law.

PASSED this 1st day of September, 1986.

James C. Bailey
President of Council

APPROVED this 1st day of September, 1986.

William C. Rumble
Mayor

ATTEST:

Robert C. Hoffman
Clerk-Treasurer

ARTICLE III

RETURN AND PAYMENT OF TAX

1. On or before April 15, 1968, every taxpayer engaged in any business, the net profits of which are subject in whole or in part to the tax imposed by the Ordinance, shall make and file with the Clerk-Treasurer a final return on a form furnished by or obtainable from the Clerk-Treasurer. Thereafter, each such taxpayer shall, on or before April 15 of each subsequent year, make and file a final return with the Clerk-Treasurer. Like returns shall be filed at the same time and in the same manner by all persons residing in the City of Bryan, whose wages, salaries, bonuses, incentive payments, commissions, fees, other compensation, and other taxable income, received during the preceding taxable year are subject to the tax imposed by the Ordinance. *All persons, over 18 years of age, residing in the City of Bryan, but not having any income subject to the Bryan Income Tax, shall file a form attesting to that fact. *except persons under 18 years of age.
 2. In all returns filed hereunder there shall be set forth the aggregate amount of salaries, wages, bonuses, incentive payments, commissions, fees and other compensation received and/or net profits earned (all as hereinbefore defined) by and during the preceding year and subject to said tax, unless waived by the Clerk-Treasurer, together with such pertinent information as the Clerk-Treasurer may require.
 3. If the return is made for a fiscal year or for any period other than a calendar year, the said return shall be made within three and one-half months from the end of said fiscal year.
 4. The return shall also show the amount of the tax imposed by the Ordinance on such earnings, or net profits, or both.
 5. The taxpayer making the return shall at the time of filing thereof, pay to the Clerk-Treasurer the amount of tax shown to be due and unpaid by the return. If, pursuant to the provisions of Article V-2, the taxpayer has at the time of making such final return overpaid his tax, such taxpayer shall show the amount of overpayment and may in said return either (A) request a refund thereof, or (B) request that the amount thereof be credited against the amount which will be required to be paid by taxpayer on the next succeeding installment of tax which may become due.
 6. Where any portion of the tax otherwise due shall have been paid by the taxpayer pursuant to the provisions of Article IV-1 and Article V-1 of this Resolution, or where an income tax has been paid to another municipality pursuant to Section 4 of the Ordinance, credit for the amount so paid, but not to exceed the Bryan Income Tax which would be due had not the tax been paid elsewhere on the same amount of earnings, 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 said final return.
 7. Upon request of the taxpayer, the Clerk-Treasurer may extend the time for filing the annual return for a period of not more than six (6) months or not more than thirty (30) days beyond any extension requested of, and granted by the Federal Internal Revenue Department for filing of the Federal Income Tax return.
- For payments in installments, see Article V-2.

ARTICLE IV-2

Returns of Tax Withheld and Payment

The deduction from salaries, wages and other compensation required to be made by employers are to begin with compensation earned on and after October 1, 1967. The first return and payment required to be made on account of such deductions shall be made, filed and paid to the Clerk-Treasurer between January 1, 1968 and January 31, 1968.

Each employer within the city of Bryan who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct monthly, or more often than monthly, and at the time of the payment of such salary, wage, commission, or other compensation, the tax of one percent of salaries, wages, commissions or other compensation due by the said employer to the said employee and shall make a return and pay to the Clerk-Treasurer the amount of taxes so deducted each year, as follows:

- For the three (3) months ending March 31st, on or before April 15th; 25
- For the three (3) months ending June 30th, on or before July 15th; 25
- For the three (3) months ending September 30th, on or before October 15th; 25
- For the three (3) months ending December 31st, on or before the following January 15th. 25

Each employer, whose withheld tax payment equals or exceeds one thousand dollars (\$1,000.00) per month, shall be required to make monthly payments. The monthly payments shall be due by the 15th day of the month following the month in which the tax is withheld. 25

Said return shall be on a form prescribed by and obtainable from the Clerk-Treasurer and shall be subject to the rules and regulations prescribed therefor by the Clerk-Treasurer.

For adjustment of errors in returns of tax withheld by employers see Article VI-2 of these Regulations.

ARTICLE V-1

Declarations

1. All taxpayers (as defined in the Ordinance and in these regulations) subject to the taxes imposed in Section 2 of the Ordinance, who anticipates any income or net profits not subject to total withholding, shall file with the Clerk-Treasurer a declaration of his estimated tax as follows:

2. On or before November 15, 1967, every such calendar year taxpayer shall file a declaration of his estimated tax for the taxable period beginning October 1, 1967, and ending December 31, 1967.

3. A similar declaration shall be filed by each such calendar year taxpayer on or before the 15th day of April of each subsequent year during the life of the Ordinance, and each such declaration shall contain a statement of the taxpayer's estimated tax for the full year in which such declaration is filed.

4. Taxpayers who or which are permitted, pursuant to the provisions of Article II-8, to return and pay their tax upon a fiscal year basis, shall file their first declaration within two and one-half months after the beginning of the first fiscal year beginning after October 1, 1967, and the subsequent declaration for each year thereafter on or before the 15th day of the fourth month following the beginning of each such fiscal year. Those taxpayers on a fiscal year basis shall make quarterly payments on or before the 15th day of the fourth month and on or before the 15th day of the sixth, ninth, and twelfth month following the beginning of such fiscal year. The first installment, equal to at least one-fourth of the estimated tax, must accompany the declaration.

5. The estimated tax for a calendar year taxpayer may be paid in full with the filing of the declaration or in equal installments on or before April 15, June 15, September 15 and December 15.

6. The declarations so required shall be filed upon a form furnished by or obtainable from the Clerk-Treasurer. Any taxpayer who has filed an estimate for Federal Income tax purposes may, in making the declaration, required hereunder, simply state therein that the figures therein contained are the same figures used by the taxpayer in making the declaration of his estimate for the Federal Income Tax. However, in addition to such statement, any such taxpayer may, in such declaration, modify and adjust such declared income so as to exclude therefrom income which is not subject to tax under the Ordinance.

7. Any estimate filed hereunder may be amended by the filing of an amended estimate at the time prescribed for the payment of any installment of tax paid in accordance with Article V-2 of these Regulations.

ARTICLE V-2

Payment of Tax Installments

1. At the time of filing each declaration (required by Article V-1) each taxpayer shall pay to the Clerk-Treasurer one-fourth ($\frac{1}{4}$) of the amount of his estimated annual tax. Thereafter, on or before the 15th day of June, September and December of each year during the life of the Ordinance, such taxpayer shall pay at least a similar amount. However, if any such taxpayer shall, on or before any such payment date, file an amended declaration showing an increase or decrease of the estimated tax, the installments then and thereafter due shall be increased or diminished (as the case may be) in such manner that the balance of the estimated tax shall be fully paid on or before December 15th of the taxable year involved through the payment of quarterly installments in equal amounts during the quarterly periods remaining from and after the filing of any such amended declaration.

2. Taxpayers who or which are permitted to make returns and pay their tax on a fiscal year basis (see Article II-8), may make the quarterly payments on their declaration of estimated tax pursuant to Article V-1 (5) of these Regulations.

3. For final Returns and final adjustment of tax due, see Article III.

ARTICLE VI-2

Collection of Deficiencies

Allowance of Credit for Overpayment

If, as a result of investigation conducted by the Clerk-Treasurer, a return is found to be incorrect, the Clerk-Treasurer is authorized to assess and collect any underpayment of tax withheld at source or any underpayment of tax owing by any taxpayer with respect to earnings or net profits, or both. If no return has been filed and a tax is found to be owing, the tax actually owing may be assessed and collected with or without the formality of obtaining a delinquent return from the employer or taxpayer.

Should it be disclosed, either as a result of an investigation by the Clerk-Treasurer or through the medium of the filing of a claim or petition for refund or credit, that an overpayment has been made, the Clerk-Treasurer will refund such overpayment, limited to five years (5) prior to the date of the disclosure.

The employer will in every instance be required to pay the full tax which should have been withheld, even though he may fail to withhold from the employee. If too much has been withheld the excess shall be refunded by the employer to the employee, limited to five years (5) prior to the date of such refund, except that if the refund cannot be made by the employer for any reason, then the Clerk-Treasurer may refund the excess, upon receipt of documentation as may be required by the Clerk-Treasurer. If the withholding agent (employer) makes a refund of excess withholdings, any such adjustment must be noted on the withholding return, accompanied by documentation as may be required by the Clerk-Treasurer.

In those cases in which too much has been withheld by an employer from an employee and remitted to the Clerk-Treasurer and there has been a termination of the employee-employer relationship, the taxpayer (employee) may obtain a refund from the Clerk-Treasurer, limited to five years (5) prior to the date of the application, provided that said application is accompanied by documentation as may be required by the Clerk-Treasurer.

ARTICLE XII

WITHHOLDING STATEMENTS

The Bryan Income Tax Department will require the filing of employee earning reports, Federal Form W-2 or a reasonable facsimile, approved by the Clerk-Treasurer, from all employers, as of December 31, 1986. Moreover, the Bryan Income Tax Department will require as of December 31, 1986, a reconciliation of total payrolls, reconciled with payroll amounts reported subject to Bryan, Ohio, City Income Tax, and the actual amounts of the tax withheld and paid to the City of Bryan, from all employers.

The earning reports and reconciliation reports shall be filed by January 31, of all future years, commencing with January 31, 1987, unless an extension is obtained from the Clerk-Treasurer.

*Tax Ordinance
to 2015 Tax year
(through)*

TITLE NINE - Taxation
Chap. 181. Income Tax

CHAPTER 181
Income Tax

- | | | | |
|---------|---|--------|-------------------------|
| 181.01 | Definitions. | 181.07 | Interest and penalties. |
| 181.02 | Imposition of tax. | 181.08 | Allocation of funds. |
| 181.021 | A replacement levy of an additional tax of one-half of one percent. | 181.09 | Board of Review. |
| 181.022 | Imposition of 0.3% tax for Fire Department operations. | 181.10 | Applicability. |
| 181.03 | Effective date. | 181.11 | Severability. |
| 181.04 | Reciprocity. | 181.12 | Exemptions. |
| 181.05 | Enforcement. | 181.13 | Refunds. |
| 181.06 | Investigative powers; penalty for divulging confidential information. | 181.14 | Effective period. |
| | | 181.99 | Violations; penalties. |

CROSS REFERENCES

Power to levy income tax - see Ohio Const. Art. XVIII, Sec. 3
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
Personnel to administer income tax - see ADM. 133.02

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 by this chapter to file a return or to pay a tax by this chapter.
- (b) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two 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" means 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) "Nonresident" means an individual, partnership, limited partnership, corporation, association or other entity domiciled outside the City of Bryan.
- (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 City of Bryan.
- (k) "Other entity" means any person or unincorporated body not previously named or defined and includes inter alia, fiduciaries located within the City of Bryan.

The singular shall include the plural and the masculine shall include the feminine and the neuter. (Ord. 30-1967. Passed 8-22-67.)

181.02 IMPOSITION OF TAX.

To provide funds for the purpose of general municipal operations, maintenance of equipment, new equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of the City, there is hereby 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 October 1, 1967, by resident individuals of the City.
- (b) On all salaries, wages, commissions and other compensation earned on and after October 1, 1967, by nonresident individuals of the City, for work done or services performed or rendered in the City.
- (c) On the net profits attributable to Bryan, earned on and after October 1, 1967, 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 City.
- (d) On the portion of the distributive share of the net profits earned on and after October 1, 1967, of a resident individual, partner or owner of a resident unincorporated business entity attributable to Bryan and not levied against such unincorporated business entity.
- (e) On the net profits attributable to Bryan earned on and after October 1, 1967, of all nonresident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the City.

- (f) On the portion of the distributive share of the net profits earned on and after October 1, 1967, of a resident individual, partner or owner of a nonresident unincorporated business entity not attributable to Bryan and not levied against such unincorporated business entity.
- (g) On the net profits earned on and after October 1, 1967, of all corporations derived from work done or services performed or rendered and business or other activities conducted in the City.
- (h) The portion of the net profits attributable to the City of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the City 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.

OHIO REVISED CODE SECTION 718.02

Determination of Income Subject to Tax

- (A) In the taxation of income which is subject to 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 City 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 City, then only such portion shall be considered as having a taxable situs in the City 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 City shall be considered as having a taxable situs in the City for purposes of income taxation in the same proportion as the average ratio of:
 - 1. 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 City 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.
 - 2. Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the City to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
 - 3. Gross receipts of the business or profession from sales made and services performed during the taxable period in the City 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.

- (B) As used in Division (A) of this subsection, "Sales made in the City of Bryan" means:
1. All sales of tangible personal property which is delivered within the City regardless of where title passes if shipped or delivered from a stock of goods within the City.
 2. All sales of tangible personal property which is delivered within the City regardless of where title passes even though transported from a point outside the City if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.
 3. All sales of tangible personal property which is shipped from a place within the City to purchasers outside the City 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. 30-1967. Passed 8-22-67.)

181.021 A REPLACEMENT LEVY OF AN ADDITIONAL TAX OF ONE-HALF OF ONE PERCENT.

To provide for a replacement levy of additional funds for the purpose of retirement of all indebtedness and/or expenses for improvements to the streets, sewer system and debt fund for the police and fire departments of the City of Bryan, Ohio there shall be and is hereby levied an annual tax, in addition to the tax levied by Section 181.02 of the Codified Ordinances on and after December 1, 2014 for a period of nine and one-half (9 ½) years ending June 1, 2023 on those classes of earnings and income set forth in said Section 181.02, at the rate of one-half of one percent (0.50%). (Ord. 47-2013. Passed 12-2-13.)

181.022 IMPOSITION OF 0.3% TAX FOR FIRE DEPARTMENT OPERATIONS.

There shall be an additional 0.3% tax on earnings and income subject to the municipal income tax for the purpose of providing and maintaining fire apparatus, appliances, building or sites therefore or sources of water supply and materials therefore, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of permanent, part-time or volunteer firefighters, including the payment of the firefighter employer's contribution required under Section 742.34 of the Ohio Revised Code, or to transfer and set aside money for a fire vehicle replacement fund or other equipment necessary for operation of the Bryan Fire Department effective January 1, 2006 and continuing for a permanent period of time. (Ord. 41-2005. Passed 6-20-05; Res. 23-2005. Passed 8-15-05.)

181.03 EFFECTIVE DATE.

The tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after October 1, 1967, and with respect to the net profit of businesses, professions and other activities earned on and after October 1, 1967. However, 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 October 1, 1967, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis. (Ord. 30-1967. Passed 8-22-67.)

181.04 RECIPROCITY.

Every individual taxpayer who resides in the City but who receives net profits, salaries, wages, commissions or other personal service compensation, for work done, or services performed or rendered outside of the City, if it is made to appear that he has paid a municipal income 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. 30-1967. Passed 8-22-67.)

181.05 ENFORCEMENT.

(a) It shall be the duty of the Clerk-Treasurer to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all moneys so received. All cashiers handling tax moneys shall be subject directly to the Clerk-Treasurer and shall give daily accountings to the Clerk-Treasurer.

(b) It shall be the duty of the Clerk-Treasurer to enforce payment of all taxes owing the City, 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 Clerk-Treasurer is hereby charged with the enforcement of the provisions of this chapter and to enforce the rules and regulations of Council, relating to any matter or thing pertaining to the collection of City 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 Clerk-Treasurer may determine the amount of tax appearing to be due the City 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 Clerk-Treasurer 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 Clerk-Treasurer. The Department of Taxation shall have such deputies, clerks and other employees as may be from time to time determined by Council and they shall receive such salary as may be determined by Council. The Clerk-Treasurer shall recommend all appointments of personnel and purchase all equipment, supplies and material for the Department 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 Clerk-Treasurer. The Clerk-Treasurer shall prescribe the form and method of accounts and reports for the Department, as well as the forms for taxpayers' returns and declarations, and shall be charged with the internal examination and audit of all such accounts, and shall exhibit accurate records showing the amount received from each taxpayer, and the date of receipt. The Clerk-Treasurer shall also make a written report to Council annually for all moneys collected hereunder during the preceding year.
(Ord. 30-1967. Passed 8-22-67.)

**181.06 INVESTIGATIVE POWERS; PENALTY FOR DIVULGING
CONFIDENTIAL INFORMATION.**

(a) The Clerk-Treasurer 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 Clerk-Treasurer or his duly authorized agent or employee, within thirty days following a written request by the Clerk-Treasurer or his duly authorized agent or employee, the means, facilities, and opportunity for making such examination and investigations as are hereby authorized.

(b) The Clerk-Treasurer 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 persons subject or presumed to be subject to the tax by any officer, agent or employee if 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 Clerk-Treasurer authorized hereby shall be deemed a violation of this section, punishable as provided in Section 181.99

(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 City 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 be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both. Each disclosure shall constitute a separate offense. In addition, any employee of the City who violates any provision of this section relative to disclosures of confidential information shall be immediately dismissed from the service of the City.
(Ord. 30-1967. Passed 8-22-67.)

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 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 Ordinance to deduct, withhold and pay taxes imposed by the Ordinance shall be liable, in addition thereto, to a penalty of one percent (1%) of the amount of the unpaid tax for each month or fraction of a month of nonpayment, or fifteen dollars (\$15.00), whichever is the greater. The Clerk-Treasurer may abate interest or penalties, or both, and upon appeal from the refusal of the Clerk-Treasurer to so abate the Board of Review may nevertheless abate interest or penalty, or both.
(Ord. 44-1986. Passed 9-1-86.)

181.08 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be credited to the Income Tax Fund one percent (1%), an Expendable Trust Fund, and to the Income Tax Fund one-half of one percent (0.5%), a Special Revenue Fund, as allocated by the City Clerk-Treasurer, and shall be disbursed or transferred, by the City Clerk-Treasurer, in the following manner:

- (a) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions thereof, shall be paid out of the Income Tax one percent (1%).
- (b) The balance of the Income Tax Fund one percent (1%) shall be used to defray operating expenses of the City and for capital improvements of the City.
- (c) The Income Tax one-half of one percent (0.5%) shall be used for debt retirement or expenses for improvements to the streets, sewer system and debt fund for the police and fire departments of the City of Bryan, Ohio and one-third of all refunds made. (Ord. 47-2013. Passed 12-2-13.)

181.09 BOARD OF REVIEW.

(a) A Board of Review, consisting of three electors of the City, one to be appointed by the Mayor, one to be appointed by Council, and the third to be selected by the two so appointed, is hereby 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 the provisions of 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 Clerk-Treasurer 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 by the Clerk-Treasurer 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. 30-1967. Passed 8-22-67.)

181.10 APPLICABILITY.

The provisions of this chapter shall not apply to any person, firm or 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. 30-1967. Passed 8-22-67.)

181.11 SEVERABILITY.

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 the provisions of this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ord. 30-1967. Passed 8-22-67.)

181.12 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.
- (b) Poor relief, pensions, social security, unemployment compensation, and disability benefits received from private industry or local, state or Federal governments, or from charitable, religious or educational organizations.
- (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.
(Ord. 30-1967. Passed 8-22-67.)
- (f) Gains from involuntary conversions, cancellation of indebtedness, interest on Federal obligations and income of a decedent's estate during the period of administration, except such income from the operation of a business.
(Ord. 24-1973. Passed 5-21-73.)
- (g) Earnings and income of all persons under eighteen years of age, whether residents or nonresidents.
(Ord. 30-1967. Passed 8-22-67.)

181.13 REFUNDS.

Should it appear that any taxpayer has paid more than the amount of the tax to which the City 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 the 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 Clerk-Treasurer.

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 Clerk-Treasurer on written application.
(Ord. 30-1967. Passed 8-22-67.)

181.14 EFFECTIVE PERIOD.

Subject to the nine and one-half (9 ½) years' limitation imposed upon the additional one-half of one percent income tax in Section 181.021, this chapter shall continue effective until terminated or otherwise altered by Council. (Ord. 47-2013. Passed 12-2-13.)

181.99 VIOLATIONS; PENALTIES.

- (a) The following shall be considered violations of the provisions of this chapter:
- (1) Failing, neglecting or refusing to make any return or declaration required by the provisions of 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 the provisions of this chapter; or
 - (4) Failing, neglecting or refusing to withhold the tax from employees or to remit such withholding to the Clerk-Treasurer; or
 - (5) Refusing to permit the Clerk-Treasurer 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 Clerk-Treasurer 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 Clerk-Treasurer; or
 - (7) Refusing to disclose to the Clerk-Treasurer 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 Clerk-Treasurer 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 the provisions of this chapter.
- (Ord. 30-1967. Passed 8-22-67.)

(b) Any person who violates any of the provisions of subsection (a) hereof shall be guilty of a misdemeanor of the first degree and fined not more than one thousand dollars (\$1,000) or imprisoned not more than six months or both, for each offense. (Adopting Ordinance)

(c) All prosecutions under this section must be commenced within the time specified in Ohio R.C. 718.06.

(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. 30-1967. Passed 8-22-67.)

Moved by Corwin, Second by Shockley that Claim Ordinance # 369 be adopted. Vote on the Motion:
Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion
carried.

Ordinance # 369

FOR THE PAYMENT OF CERTAIN BILLS

Be it ordained by the Council of the City of Bryan that the following bills
be allowed, and paid from the following funds and that the Clerk-Treasurer be
directed to draw his warrants on the proper fund for the amounts, viz:

This ordinance shall take effect and be in force from and after its passage.

Passed August 21st, 1967 Robert Hamet Clerk J. L. Marquis Mayor

I Hereby Certify, that the money required for the payment of the expenditure
in this ordinance provided for, is in the treasury to the credit of the funds
from which it is to be paid, and not appropriated to any other purpose.

Robert Hamet Clerk

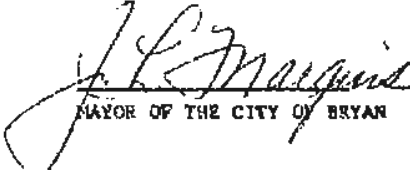
The Council of the City of Bryan, Ohio hereby approves the above bills and payroll.

<u>R. E. Rupp</u>	<u>John Baumgartner</u>	<u>Jack R. Shockley</u>
<u>H. R. Corwin</u>	<u>Max Wildermuth</u>	

Moved by Corwin, Second by Rupp that additional appropriations of \$ 6,596.10 be made for the
Sewage Plant. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes;
Shockley, yes; Motion: carried:

There being no further business to come before the members of the Council at this time, by a
unanimous vote the meeting was adjourned.

Clerk of the Council


MAYOR OF THE CITY OF BRYAN

COUNCIL MEETING

August 22nd, 1967

The Council met in special session on the above date in the Clerk's Office at the hour of 7 PM with
the following members present: Rupp, Corwin, Baumgartner, Wildermuth, Shockley and Mayor Marquis presiding.

Meeting was called on the proposed Income Tax of one per cent.

Motion by Shockley, Second by Corwin that Ordinance # 30-1967 pass its first reading. Vote on the
Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Rupp, Second by Baumgartner that the rules governing the reading of Resolutions and Ordinances
at three separate readings on three separate days be suspended. Vote on the Motion: Rupp, yes; Corwin, yes;
Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Wildermuth, Second by Corwin that the third and final reading of Ordinance # 30-1967 be passed.
Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion
carried.

ORDINANCE NO. 30

AN ORDINANCE LEVYING A TAX TO PROVIDE FUNDS FOR THE PURPOSE OF
GENERAL MUNICIPAL OPERATIONS, MAINTENANCE OF EQUIPMENT, NEW EQUIPMENT,
EXTENSION, ENLARGEMENT AND IMPROVEMENT OF MUNICIPAL SERVICES AND
FACILITIES AND CAPITAL IMPROVEMENTS, ON ALL SALARIES, WAGES, COMMISSIONS
AND OTHER COMPENSATION EARNED BY RESIDENTS OF THE CITY OF BRYAN: ON ALL
SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-
RESIDENTS OF THE CITY OF BRYAN FOR WORK DONE OR SERVICES PERFORMED OR
RENDERED IN THE CITY OF BRYAN; ON THE NET PROFITS EARNED ON ALL BUSINESSES,
PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THE CITY OF BRYAN;
ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CON-
DUCTED IN THE CITY OF BRYAN BY NON-RESIDENTS, AND ON THE NET PROFITS EARNED

OF INFORMATION BY EMPLOYERS AND ALL THOSE SUBJECT TO SAID TAX:
IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT THE
SOURCE AND PAYING THE SAME TO THE CITY OF BRYAN: PROVIDING FOR
THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX:
DECLARING VIOLATION THEREOF TO BE A MISDEMEANOR AND IMPOSING
PENALTIES THEREFOR: AND DECLARING AN EMERGENCY.

Be it ordained by the Council of the City of Bryan Ohio. Three Fourths (3/4)
of the members concurring:

SECTION 1. DEFINITIONS.

As used in this ordinance, the following words shall have the
meaning ascribed to them in this section, except as and if the context
clearly indicates or requires a different meaning:

A. "Taxpayer"- 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" - A partnership, limited partnership, or any
other form of unincorporated enterprise, owned by two (2) or more
persons.

C. "Business"- An enterprise, activity, profession or under-
taking 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" - 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" - An individual whose earnings are subject to the
withholding of federal income tax or Social Security Tax.

F. "Employer" - An individual, partnership, limited partnership,
Association, corporation, governmental body, unit or gency, or any
other entity, whether or not organized for profit, who or that employs
one (1) or more persons on a salary, wage, commission or other com-
pensation basis.

G. "Net Profits" - The net gain from the operation of a business,
profession or enterprise after provision for all cost and expense in-
curred 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 re-
cognized principles of accounting applicable to the method of account-
regularly employed and without deduction of federal taxes based
on income, and without deducting taxes imposed by this Ordinance..

H. "Non-Resident"- An individual, partnership, limited partner-
ship, corporation, association or other entity domiciled outside the
City of Bryan.

I. "Person" - Every Natural person, partnership, limited partner-
ship, 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" - An individual, Partnership, limited partnership,
corporation, association or other entity domiciled in the city of
Bryan.

K. "Other Entity" - The term "other entity" means any person or
unincorporated body not previously named or defined and includes inter
alia, fiduciaries located within the city of Bryan.

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

SECTION 2. IMPOSITION OF TAX

To provide funds for the purpose of general municipal operation,
maintenance of equipment, new equipment, extension, enlargement and
improvement of municipal services and facilities and capital improvements
of the city of Brya, therebe, and hereby is levied a tax upon the earn-
ings at the rate of one percent upon the following:

A. On all salaries, wages, commissions, and other compensation earned
and after October 1, 1967, by resident individuals of the City of Bryan.

B. On all salaries, wages, commissions and other compensation earned
on and after October 1, 1967, by non-resident individuals of the City of
Bryan, for work done or services performed or rendered in the City of Bryan.

and other activities derived from work done or services rendered or performed and business or other activities conducted in the City of Bryan.

D. On the portion of the distributive share of the net profits earned on and after October 1, 1967, of a resident individual, partner or owner of a resident unincorporated business entity attributable to Bryan and not levied against such unincorporated business entity.

E. On the net profits attributable to Bryan earned on and after October 1, 1967, 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 City of Bryan.

F. On the portion of the distributive share of the net profits earned on and after October 1, 1967, of a resident individual, partner or owner of a non-resident unincorporated business entity not attributable to Bryan and not levied against such unincorporated business entity.

G. On the net profits earned on and after October 1, 1967, of all corporations derived from work done or services performed or rendered and business or other activities conducted in the city of Bryan.

H. The portion of the net profits attributable to the City of Bryan of a Taxpayer conducting a business, profession or other activity both within and without the boundaries of the city of Bryan shall be determined as provided in Section 718.02 of the revised Code of Ohio and in accordance with the rules and regulations adopted by the Council of the City of Bryan pursuant to this Ordinance.

OHIO REVISED CODE SECTION 718.02
DETERMINATION OF INCOME SUBJECT TO TAX

(A) In the taxation of income which is subject to taxation by the provisions of this ordinance, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the city of Bryan 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 City of Bryan, then only such portion shall be considered as having a taxable situs in the City of Bryan 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 city of Bryan shall be considered as having a taxable situs in the City of Bryan for purposes of income taxation in the same proportion as the average ratio of:

1. 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 City of Bryan.
During the taxable period to the average net book value of all 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.
2. Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the City of Bryan to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
3. Gross receipts of the business or profession from sales made and services performed during the taxable period in the City of Bryan 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.

(B) As used in Division (A) of this subsection, "Sales made in the City of Bryan" mean:

1. All sales of tangible personal property which is delivered within the City of Bryan regardless of where title passes if shipped or delivered from a stock of goods within such city.
2. All sales of tangible personal property which is delivered within the City of Bryan regardless of where title passes even though transported from a point outside such City if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Bryan.

and the sales result from such solicitation or promotion.

3. All sales of tangible personal property which is shipped from a place within the City of Bryan to purchasers outside such City 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.

SECTION 3. EFFECTIVE DATE

Said tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after October 1, 1967, and with respect to the net profit of businesses, professions and other activities earned on and after October 1, 1967. 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 October 1, 1967. To the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis.

SECTION 4. RECIPROCITY PROVISION - CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

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

SECTION 5. ADMINISTRATION - DUTIES OF THE CITY CLERK, AUDITOR AND THE CITY TREASURER.

A. It shall be the duty of the City Treasurer to receive the tax imposed by this ordinance 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 City Treasurer and shall give daily accountings to the City Treasurer.

B. It shall be the duty of the City Clerk to enforce payment of all taxes owing the City of Bryan, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

C. Said City Auditor is hereby charged with the enforcement of the provisions of this Ordinance and to enforce the rules and regulations of Council of the City of Bryan, Ohio, relating to any matter or thing pertaining to the collection of City income taxes and the administration and enforcement of the provisions of this ordinance, 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 City Auditor may determine the amount of tax appearing to be due the City of Bryan 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 the Council of the City, the City Auditor Clerk shall have the power to compromise any interest or penalty, or both, imposed by this Ordinance.

F. A Department of Taxation is hereby created within the office of the City Auditor of the City of Bryan. Such Department of Taxation shall have such deputies, clerks and other employees as may be from

time to time determined by the Council of the City of Bryan, and shall receive such salary as may be determined by City Council. The City Clerk ~~Auditor~~ 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 Ordinance, under the direction of the City ~~Auditor~~ Clerk. The City ~~Auditor~~ Clerk 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 City ~~Auditor~~ Clerk shall also make written report to Council annually of all monies collected hereunder during the preceding year.

CLERK

SECTION 6. INVESTIGATIVE POWERS OF THE CITY ~~AUDITOR~~ CLERK-PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

A. The City ~~Auditor~~ Clerk 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 Ordinance, 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 City ~~Auditor~~ Clerk or his duly authorized agent or employee, within thirty (30) days following a written request by the City ~~Auditor~~ Clerk or his duly authorized agent or employee, the means, facilities, and opportunity for making such examination and investigations as are hereby authorized.

B. The City ~~Auditor~~ Clerk, 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 persons subject or presumed to be subject to the tax by any officer, agent or employee if 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 City ~~Auditor~~ Clerk authorized hereby shall be deemed a violation of this Ordinance punishable as provided in Section 8 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 City of Bryan 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 Ordinance 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 (6) months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the City of Bryan who violates the provisions of this section relative to disclosures of confidential information shall be immediately dismissed from the service of the City.

SECTION 7. INTEREST AND PENALTIES.

All taxes imposed by this Ordinance, 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 six percent (6%) per annum, and the taxpayers upon whom said taxes are imposed, and the employers required by this Ordinance to deduct, withhold and pay taxes imposed by the Ordinance shall be liable, in addition thereto, to a penalty of one-half ($\frac{1}{2}$) of one percent (1%) of the amount of the unpaid tax for each month or fraction of a month for the first six (6) months of non-payment, or FIVE DOLLARS (\$5.00), whichever is the greater. Upon recommendation of the City ~~Auditor~~ Clerk, the Board of Review may abate interest or penalties,

Clerk

or both, and upon appeal from the refusal of the City Auditor to so recommend, the Board of Review may nevertheless abate interest or penalty, or both.

SECTION 8. VIOLATIONS - PENALTIES.

- A. The following shall be considered violations of this Ordinance:
1. Failing, neglecting or refusing to make any return or declaration required by this Ordinance; 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 Ordinance; or
 4. Failing, neglecting, or refusing to withhold the tax from employees or to remit such withholding to the City Auditor; Clerk or
 5. Refusing to permit the City Auditor 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 City Auditor 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 City Auditor; Clerk, or;
 7. Refusing to disclose to the City Auditor any information with respect to the income or net profits of a taxpayer; or
 8. Failing to comply with the provisions of this Ordinance or any order or subpoena of the City Auditor 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 Ordinance.

B. Any Person who violates any of the provisions of Section 8 A above 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.

C. All prosecutions under this section must be commenced within two (2) 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 (5) 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.

SECTION 9. ALLOCATION OF FUNDS.

The funds collected under the provision of this Ordinance shall be deposited in the General Fund and said funds shall be disbursed for the period from October 1, 1967 to December 31, 1970 in the following order, to-wit:

1. Such part thereof as shall be necessary to defray all costs of collecting the taxes and the costs of administering and enforcing the provisions thereof.
2. Not more than fifteen (15) percent of net available income tax receipts received annually shall be used to defray operating expenses of the City.
3. At least eighty-five (85) percent of net available income tax receipts received annually shall be set aside and used for capital improvements for the City, including, but not limited to, development, construction and maintenance of storm and sanitary sewers and streets.

SECTION 10. BOARD OF REVIEW.

A. A Board of Review, consisting of three (3) electors of the City of Bryan, one to be appointed by the Mayor, one to be appointed by the City Treasurer, and the third to be selected by the two so appointed, is created by the Ordinance. 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 6 of the Ordinance with reference to the confidential character of information required to be disclosed by the Ordinance shall apply to such matters as may be heard before the Board of Review on appeal.

D. Any person dissatisfied with any ruling or decision of the City Clerk Auditor which is made under the authority conferred by the Ordinance and the Rules and Regulations related thereto may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the City Auditor 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 (30) days from the announcement of such ruling or decision.

F. The Board of Review, as created, shall serve during the life of the Ordinance.

SECTION 11. APPLICABILITY

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

SECTION 12. SAVINGS CLAUSE

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

SECTION 13. EXEMPTIONS

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

1. 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.

2. Poor relief, pensions, social security, unemployment compensation, and disability benefits received from private industry or local, state or federal governments, or from charitable, religious or educational organizations.

3. Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.

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

5. 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.

6. 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).

7. Earnings and income of all persons under eighteen (18) years of age, whether residents or non-residents.

SECTION 14. REFUNDS

Should it appear that any taxpayer has paid more than the amount of the tax to which the City of Bryan is entitled under the provisions of this Ordinance a refund of the amount so over paid shall be made, provided a proper claim for refund of such over payment 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 City Auditor. All applications for refund shall be made within six (6) months of the due

date of a final return or shall be forever barred thereafter. Provided, however, an extension may be granted by the City Auditor on written application.

SECTION 15. EFFECTIVE PERIOD.

The Ordinance shall continue effective insofar as the levy of taxes is concerned until December 31, 1970, provided, however, that annual returns for the year ending December 31, 1970 shall be filed on or before April 15, 1971. Said Ordinance, 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 said Ordinance 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 Ordinance shall have been fully terminated.

SECTION 16. EMERGENCY CLAUSE.

This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, welfare and safety, the emergency being the necessity of immediately raising additional funds for the operation of necessary governmental functions imposed by law, including proper police and fire protection, but not limited thereto, and, as such, this Ordinance shall take effect and be in force immediately upon its passage by Council and approval by the Mayor.

ATTEST: Robert Hamet
Clerk

Max E. Wildermuth	8/22/67
President of council	Date
J.L. Marquis	8/22/67
Mayor	Date

Moved by Rupp, Second by Corwin that Resolution #10-1967 pass its first reading. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Wildermuth, Second by Baumgartner, that the rules governing the reading of Resolutions and Ordinances at three separate readings on three separate days be suspended. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Corwin, Second by Shockley that the third and final reading of Resolution #10-1967 be passed. Vote on the Motion. Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

RESOLUTION NO. #10-1967

TITLE: A Resolution adopting rules and regulations under the authority of Section 5, City of Bryan Income Tax Ordinance No. 30.

Be it resolved by the Council of the City of Bryan, Ohio, three-fourths of the members concurring:

ARTICLE 1-1 DEFINITIONS

For the purpose of these regulations the following terms shall have the definitions hereafter given:

(A) The definitions of the terms "Taxpayer", "Association", "Business", "Corporation", "Employee", "Net Profits", "Employer", "Non-Resident", "Person", "Resident", "Other Entity" shall be the same as set forth in Section 1 of the City of Bryan Ordinance No. 30.

(B) The term "Place of Business" means any bona fide office (other than a mere statutory office) factory, warehouse, or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.

A taxpayer does not have a regular place of business outside Bryan solely by consigning goods to an independent factor or contractor outside the City for Sale.

(C) The term "Business Allocation Percentage", as used in these regulations, means the average percentage arrived at by applying the

formula set forth in Section 2, subsection H of the Ordinance. The "Business Allocation Percentage" is the percentage which may be applied to determine the portion of the entire net profits of a taxpayer to be allocated as having been made within the City of Bryan within the meaning of the Provision of said Section 2.

(D) The term "The Ordinance" means Ordinance No. 30 enacted by the Council of the City of Bryan on August 22, 1967, and any amendments or supplements thereto.

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

ARTICLE 1-2 COMMENCEMENT AND DURATION OF THE TAX

The tax imposed by the Ordinance is effective as to income and profits earned or accruing on and after October 1, 1967, and pay-roll deductions must be made against all salaries, wages, commissions, bonuses and other compensation earned or accruing on and after that date.

The Ordinance continues effective insofar as the levy of taxes is concerned until December 31, 1970.

ARTICLE 11-1 IMPOSITION OF TAX - RESIDENT EMPLOYEES

In the case of the residents of the City of Bryan, an annual tax of one percent is imposed on all salaries, wages, commissions and other compensation earned or accrued on and after October 1, 1967. For the purpose of determining the tax on the earnings of the resident taxpayers, taxed under subsection A of Section 2 of the Ordinance, the source of the earnings and the place or places in or at which the services were rendered are immaterial. All such earnings, wherever earned or paid, are taxable.

The following are items which are subject to the tax:

(A) Salaries, wages, bonuses or incentive payments received by an individual, whether directly or through an agent and whether in cash or in property, for services rendered on and after October 1, 1967.

(1) As an officer, director or employee of a corporation (including charitable and other non-profit corporations), joint stock association or joint stock company;

(2) As an employee (as distinguished from a partner or member) of a partnership, limited partnership, or any other form of unincorporated enterprise owned by one or more persons;

(3) As an employee (as distinguished from the proprietor) of a business, trade or profession conducted by an individual owner;

(4) As an officer or employee (whether elected, appointed or commissioned) of a governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, subdivision, section or unit of the State of Ohio or any of the political subdivisions thereof;

(5) As an officer or employee (whether elected, appointed or commissioned) of a governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, subdivision, section or unit of the United States Government or of a corporation created and owned, or controlled by the United States Government or any of its agencies;

(6) As an employee of any other entity or person.

(B) Wages, bonuses, or incentive payments received by an individual, whether directly or through an agent and whether in cash or in property, for services rendered on and after October 1, 1967.

(1) Whether based upon hourly, daily, weekly, semi-monthly, monthly, annual, unit of production or piece-work rates; and

(2) Whether paid by an individual, limited partnership, partnership, association, corporation (including charitable and other non-profit corporations), governmental administration, agency, arm, authority, board, body, branch, department, division, subdivision, section or unit, or any other entity.

(C) Commissions received by a taxpayer whether directly or through an agent and whether in cash or in property, for services rendered on and after October 1, 1967, regardless of how computed, by whom or wheresoever paid.

If amounts received as a drawing account exceed the commissions earned, the tax is payable on the gross amounts received.

Amounts received from an employer by way of expenses and not by way of compensation, and used as such by the individual receiving them, are not deemed to be compensation if the employer deducts such expense advances as such from his gross income for the purpose of determining his net profits taxable

If such commissions are included in the net earnings of a trade, business, profession, enterprise or activity regularly carried on by such individual and therefore subject to tax under subsection C of Section 2 of the Ordinance, they shall not again be separately taxed. In such case, such net earnings shall be taxed as provided in Article 11-9 of the Regulations.

(D) The receipt of fees and other compensation for personal services rendered shall be deemed to be subject to taxation under the Ordinance.

(E) Domestic servants are subject to Bryan tax under this Ordinance but are not subject to withholding provisions. That is to say, the domestic will report earnings and pay the tax directly to the Bryan Income Tax Department.

ARTICLE 11-2 IMPOSITION OF TAX - NON-RESIDENTS

In the case of individuals who are non-residents of Bryan, there is imposed under the Ordinance an annual tax of one percent on all salaries, wages, commissions and other compensation, earned or accruing on and after October 1, 1967, for work done or services performed or rendered within the City of Bryan, whether such compensation or remuneration is received or earned directly or through an agent and whether paid in cash or in property.

The items subject to tax under this section are the same as those listed and defined in Article 11-1. For methods of computing the extent of such work or services performed within the City of Bryan, and cases involving compensation for personal services partly within and partly outside the City of Bryan, see Article 11-1.

ARTICLE 11-3 IMPOSITION OF TAX NET BUSINESS PROFITS - RESIDENTS

1. In the case of trades, businesses, professions, other activities, enterprises or undertakings conducted, operated, engaged in, prosecuted or carried on by residents of Bryan there is imposed an annual tax of one percent on the net profits earned or accruing on and after October 1, 1967.

2. For the purpose of construing subsection (C) and (D) of Section 2 of the Ordinance, the term "Residents" in the phrase "conducted by residents of the City of Bryan" will ordinarily be construed to have reference to the business entity itself, as distinguished from the partners, proprietors or other participants in its profits.

3. Generally, a partnership, association or other unincorporated enterprise owned by two or more persons will be taxed as an entity. However, in the case of a non-resident partnership, association or unincorporated enterprise which cannot be reached or taxed directly by the City of Bryan, or if only part of its earnings may be directly taxed, then in either such case, resident partners, co-owners, proprietors or other participants in the profits thereof must include in their declaration and tax return or returns their distributive shares of such profits, or portion thereof not taxed to the business enterprise as an entity, and must pay the tax thereon.

4. The tax imposed under Section 2 (C) of the Ordinance is levied upon the entire net profits of the resident trade, business, profession, other activity, enterprise, or undertaking, wherever earned, paid or accrued and regardless of the fact that any part of such business or professional activity may have been conducted at or through a place or places of business located outside the City of Bryan.

ARTICLE 11-4 IMPOSITION OF TAX NET BUSINESS PROFITS - NON-RESIDENTS

1. In the case of a non-resident individual, partnership, association, fiduciary or other entity (other than a corporation) engaged in the conduct, operation or prosecution of any trade, business, profession, enterprise, undertaking or other activity, there is imposed an annual tax of one percent on the net profits (earned or accruing on and after October 1, 1967) of such trade, business, profession, enterprise, undertaking, or other activity if, and to the extent, conducted in or derived from activity in Bryan.

2. A non-resident entity within the meaning of subsection (E) of Section 2 of the Ordinance which has a branch or branches, office or offices and/or store or stores, warehouse, or other place or places in which the entity's business is transacted, located in the City of Bryan, shall be considered to be conducting, operations, prosecuting, or carrying on a trade, business, profession, enterprise, undertaking or other activity to the full extent of the sum total of all transactions originating or consummated in, by or through such Bryan branch, office, store, warehouse or other place of business, including (A) billings made on such transactions, or (B) services rendered, or (C) shipments made, or (D) goods, chattels, merchandise; etc., sold, or (E) commissions, fees or other remuneration or payments earned.

3. In the case of the partnership, association, or other unincorporated business owned by one or more persons the tax, generally shall be upon said partnership, association, or business enterprise as an entity and not ordinarily upon the partners or members thereof. However, the provisions of Article 11-3 are applicable to render taxable against such resident partners or members their distributive share of any profits of such non-resident entity not taxable under this Ordinance.

4. In determining the proportion or amount of the taxable net profits of a non-resident business entity having a place or places of business within and outside Bryan, such business entity may at its option use and apply the Business Allocation Percentage Formula set forth in Section 2, subsection H of the Ordinance. For explanation of Formula, see Article 11-6.

ARTICLE 11-5 IMPOSITION OF TAX NET BUSINESS PROFITS - CORPORATIONS

1. In the case of a corporation doing business in Bryan, whether domestic or foreign, and whether domiciled in Bryan, or elsewhere, there is imposed an annual tax of one percent on that part of the net profits (earned or accruing on and after October 1, 1967) of such corporations, which is earned by such corporations as a result of work done or services performed or rendered and business or other activities conducted in the City of Bryan.

2. The provisions of Paragraph 2 of Article 11-4 of these Regulations are applicable to such corporations.

3. A corporation doing business both within and outside the City of Bryan may, in determining the part of the net profits which are taxable under the Ordinance, at its option:

(A) Use the usual accounting system of the taxpayer corporation, so long as said usual accounting system shall be one acceptable to the Federal Internal Revenue Department as evidenced by Acceptance and approval of income tax returns filed therein; or

(B) Use the business allocation percentage formula set forth in Section 2, subsection H of the Ordinance.

ARTICLE 11-6 BUSINESS ALLOCATION PERCENTAGE

1. At the option of a corporate taxpayer or of a non-resident business entity, such taxpayers may, but are not obliged to, use the formula set forth in Section 2 of the Ordinance to compute the percentage of their entire net profits (derived from activities both within and outside the City of Bryan) which is taxable under the Ordinance, and to determine the tax payable to the City of Bryan thereunder.

If the taxpayer did not have a place of business outside Bryan during the period covered by any declaration and/or return required under the ordinance, its business allocation percentage is 100 percent; in other words the taxpayer is required to pay a tax of one percent on the entire net profit of the business.

If the taxpayer had a place or places of business outside Bryan and was doing business in Bryan during such period, the business allocation percentage shall be computed on the basis as set forth at Section 2, subsection H of the Ordinance.

The Business Allocation percentage is computed by determining the percentages (A) which Bryan real and tangible personal property bears to all real and tangible personal property (including that situated in Bryan) or taxpayer wheresoever situated; (B) which Bryan business sales bear to taxpayer's entire business sales wheresoever derived (including those derived from Bryan); and (C) which payrolls paid by taxpayer within Bryan bear to taxpayer's entire payroll wheresoever paid (including Bryan

Payrolls) adding together the three percentages so arrived at, and dividing the total by three.

However, if one of the factors (property, sales or payrolls) is missing, the other two percentages are added and the sum is divided by two, and if two of the factors are missing, the remaining percentage is the business allocation percentage.

EXAMPLE 1:

Corporation having places of business in Bryan, Detroit and Cleveland.

Bryan real and tangible personal property \$10,000. All real and personal property (Bryan, Detroit and Cleveland) \$100,000. Percentage: 10%

Bryan sales \$15,000. All Sales \$75,000. Percentage: 20%

Bryan payroll \$6,000. All Payroll \$20,000. Percentage: 30%

Business allocation percentage:

$$\frac{10\% \text{ plus } 20\% \text{ plus } 30\%}{3} \text{ equals } 20\%$$

EXAMPLE 2:

Same Corporation owning no real or tangible personal property anywhere.

Bryan sales \$15,000. All sales \$75,000. Percentage: 20%

Bryan payroll \$6,000. All payroll \$20,000. Percentage: 30%

Business Allocation Percentage:

$$\frac{20\% \text{ plus } 30\%}{2} \text{ Equals } 25\%$$

EXAMPLE 3:

Same corporation owning real and tangible personal property in Bryan valued at \$10,000 and owning no real or tangible personal property outside Bryan. Other factors same as in Examples 1 and 2.

Business Allocation Percentage:

$$\frac{100\% \text{ plus } 20\% \text{ plus } 30\%}{3} \text{ Equals } 50\%$$

After determining such business allocation percentage, the tax shall be determined by applying that percentage to the entire net profits of the taxpayer, wherever derived (thus arriving at the taxable net profit), and computing ONE PERCENT of the resultant taxable net profit.

In case it shall appear to the City Auditor that any income or capital of the taxpayer is improperly or inaccurately reflected, the City Auditor may adjust items of income, expense, deductions and capital, and disregard assets in computing any allocation percentage, provided any income directly traceable thereto is also excluded from entire net income, so as equitable to determine the tax.

2. **EXPLANATION OF "PROPERTY FACTOR".** The percentage of the taxpayer's real and tangible personal property within Bryan is determined by dividing the net book value (During the period covered by the report) of such property within Bryan, without deduction of any encumbrances, by the average net book value similarly computed, of all such property within and without Bryan. Only property owned by the taxpayer is considered in determining such percentage.

3. **EXPLANATION OF SALES FACTOR.**

Receipts from the following are allocable to BRYAN :

- (a) Work done and performed or services rendered in Bryan
- (b) Rentals from property situated in Bryan, where the rental of such property is a usual or normal part of the taxpayer's business activity.
- (c) For the purpose of determining business allocation percentage, no account shall be given to receipts, within or without Bryan, of income derived from intangibles (including stocks, bonds, royalties and the like) the income of which is taxable under the statutes of the State of Ohio.
- (d) Compensation and other receipts for work done or services performed within Bryan are allocable to Bryan and taxable under the Ordinance. All amounts so received, credited or charged by taxpayer in payment for such work or services are so allocable, irrespective of whether done or performed by employees or agents of taxpayer or by any other person. It is immaterial where such amounts were payable or where they were received.

Commissions or fees received by the taxpayer are allocated to Bryan if the services for which the commissions were paid were performed in Bryan. If the taxpayer's services for which commissions or fees were paid were performed for the taxpayer by salesmen or other agents or employees attached to or working out of a Bryan place of business of the taxpayer. The taxpayer's services will be deemed to have been performed in Bryan.

Where a lump sum is received by the taxpayer in payment for services within and without Bryan, the amount attributable to services within Bryan is to be determined on the basis of the relative values of, or amounts of time spent in the performance of, such services within and without Bryan.

(e) Receipts from sale of capital assets (property not held by the taxpayer for sale to customers in the regular course of business) are not business receipts. Receipts from the sale of real property held by the taxpayer as a dealer for sale to customers in the regular course of business are business receipts and are allocable to Bryan if the real property was situated in Bryan. Receipts from sale of intangibles included in business capital, held by the taxpayer as a dealer for sale to customers in the regular course of business, are business receipts and are allocable to Bryan if the sales were made in Bryan or through a regular place of business of the taxpayer in Bryan.

5. **PAYROLL FACTOR.** The percentage of the taxpayer's payroll allocable to Bryan is determined by dividing the wages, salaries and other personal service compensation of the taxpayer's employees within Bryan during the period covered by the report, by the total amount of compensation of all taxpayer's employees during such period.

Wages, salaries and other compensation are computed on the cash or accrual basis in accordance with the method of accounting used in the computation of the entire net income of the taxpayer.

Employees within Bryan usually includes all employees regularly connected with or working out of a place of business maintained by the taxpayer in Bryan.

However, where an employee performed services both within and without Bryan, the amount treated as compensation for services performed within Bryan shall be deemed to be (A) in the case of an employee whose compensation depends directly on the volume of business secured by him, such as a salesman on a commission basis, the amount received by him for the business attributable to his efforts within Bryan; (B) In the case of an employee whose compensation depends on other results achieved, the proportion of the total compensation which the value of his services within Bryan bears to the value of all his services; and (c) in the case of an employee compensated on a time basis, the proportion of the total amount received by him which the working time employed in Bryan bears to the total working time.

6. ADJUSTMENT OF BUSINESS ALLOCATION PERCENTAGE FORMULA.

Generally, the business allocation percentage formula will result in a fair apportionment of the taxpayer's net profits within and without Bryan. However, due to the peculiar circumstances of certain businesses, the formula may work a hardship in some cases or result in a tax evasion in others, thus not do justice to the taxpayer or the City. Accordingly, in such cases, the City Auditor may substitute factors calculated to bring about a fair and proper allocation in any case where the taxpayer has adopted the optional use of the business allocation percentage formula.

ARTICLE 11-7

ON WHAT EARNINGS OR NET PROFITS TAX FIRST LEVIED

The tax referred to in Article 11-1 and 11-2 shall first be levied, collected and paid with respect to the salaried, wages, bonuses, incentive payments, commissions, fees and/or other compensations earned on and after October 1, 1967, and to and including December 31, 1970.

The tax referred to in Article 11-3, 11-4 and 11-5 with respect to net profits of trades, businesses, professions, enterprises, undertakings, and other activities shall first be levied, collected and paid with respect to such net profits earned or accrued (in accordance with the regular accounting system of taxpayer as approved by the Director of Internal Revenue) from and after October 1, 1967, and to and including December 31, 1970.

But see Article 11-8 for fiscal year returns.

ARTICLE 11-8

FISCAL YEARS

Where the fiscal year of a trade, business, profession, enterprise, undertaking, and/or other activity differs from the calendar year, the tax shall be applicable to the net profits of the fiscal year, but for the first fiscal year with respect only to such portion thereof as was earned on and after October 1, 1967.

A fiscal year will be recognized only if it has been or may be recognized as such by the Director of Internal Revenue for the purpose of Federal Income Tax.

ARTICLE 11-9

NET BUSINESS PROFITS

In amplification of the definition of the term "Net Profits" as set forth at Section 1 subsection G of the Ordinance, but not in limitation thereof, the following additional information and requirements respecting net business profits are furnished:

(A) Where necessary to properly reflect income, inventories must be used. The basis of pricing used for the purpose of the Federal Income Tax must in each instance be used.

(B) Where the books and records are kept on an "Accrual Basis", "Long-Term Contract Basis", or "Installment Basis", and said basis is used in the filing of Federal Income Tax Returns, the same basis must be used for the purpose of this tax.

(C) If the return is made on a "Cash Basis", the gross profit shall include (1) commissions, fees and interest earned, plus (2) the gross profit or loss from sales of merchandise, chattels, goods, wares, securities, notes, choses-in-action and services, except as hereinafter provided.

(D) If the return is made on an "Accrual Basis", gross profit shall include (1) commissions, fees and interest earned, plus (2) the gross profit or loss from sales of merchandise, chattels, goods, wares, securities, notes, choses-in-action and services, except as hereinafter provided.

(E) From gross profits there shall be subtracted allowable expense to arrive at the net profits subject to tax.

(F) All ordinary and necessary expense of doing business, including reasonable compensation paid employees, shall be allowed (but no deduction may be claimed for "salary" or withdrawals of a proprietor or of the partners, members or other co-owners of an unincorporated business or enterprise).

(G) If not claimed as part of the Cost of Goods Sold or elsewhere in the return filed, there may be claimed and allowed a reasonable deduction for depreciation ... depreciation ... obsolescence, losses resulting from theft or casualty not compensated for by insurance or other wise, of property used in the trade or business, but the amount may not exceed that recognized for the purpose of the Federal Income Tax.

(H) Bad debts in a reasonable amount may be allowed in the year ascertained worthless and charged off, but in no event shall the amount allowed exceed the amount recognized as a deduction for the purpose of the Federal Income Tax.

(I) Only taxes directly connected with the taxpayer's business may be claimed as a deduction. If for any reason the income from property is not subject to tax, then the tax on and other expenses of said property are not deductible. In any event, the following taxes are not deductible from income:

- (1) The tax under the Ordinance;
- (2) Any federal taxes based upon income;
- (3) Gifts, estate or inheritance taxes, and
- (4) Taxes and/or special assessments for local benefits or improvements to property which tend to appreciate the value thereof.

(J) Capital gains and losses (including gains or losses from the sale, exchange, or other disposition of depreciable business property, and real property used in the taxpayer's trade or business) shall not be taken into consideration in arriving at Net Profits Earned.

(K) If the taxpayer is a non-resident, only the amount of net profits applicable to the activities of the business in Bryan shall be subjected to tax. If the non-resident taxpayer's records do not disclose the actual net profits for the Bryan branch, office, store, or activity separately, then the basis of allocation shall be disclosed in the return. If such basis of allocation is not deemed correct, in view of all the known circumstances, the City Auditor will make a reallocation based upon gross receipts or any other basis which shall, under the circumstances of the case, more accurately reflect the net profits.

(L) In general, all business expense recognized and to the extent allowed as such for the purpose of determining Federal Income Tax will be recognized and allowed for ... determining Bryan Income Tax under the provisions of this Ordinance ... however, all expense connected with the acquisition or carrying of securities, the income from which is not recognized as taxable under this Ordinance, may not be deducted in determining taxable net profits hereunder.

(M) In general, unearned income is not to be included in computing the tax levied hereunder. Income from intangibles ... by way of dividends, interest and the like, should not be included if the property from which such income is derived is subject to taxation under the intangible Personal Property Tax laws of the State of Ohio, or is specifically exempted from taxation under said laws.

(N) Rentals received by the taxpayer are to be included only if and to the extent that the rental, ownership, management or operation 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.

Following are the circumstances under which, in any instance, the rental of any real property shall or shall not be deemed to be a "Business Activity":

(1) Where the gross monthly rental of any and all real properties, regardless of number and value, aggregates in excess of \$100 per month, it shall be prima facie evidence that the rental, ownership, management, 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 \$100 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 receipts derived from the farms, whether or not the gross income exceeds \$100 per month; and provided further that the person who operates a rooming house shall be considered in business whether or not the gross income exceeds \$100 per month.

(2) In determining the amount of gross monthly rental of any real property, periods during which (by reason of vacancy or any other cause) rentals are not received shall not be taken into consideration by the taxpayer.

(3) Rentals received by a taxpayer engaged in the business of buying and selling real estate shall be considered as part of business income.

(4) Real property, as the term is used in this Regulation, shall include Commercial Property, Residential Property, Farm Property, and any and all other types of real estate.

(5) In determining the taxable net income from rentals, the deductible expense shall be of the same nature, extent and amount as are allowed by the Department of Internal Revenue for Federal Income Tax purposes.

(6) Residents of Bryan are subject to taxation upon the net income from rentals (to the extent above specified) regardless of the location of the real property owned;

Non-residents of Bryan are subject to such taxation only if the real property is situated within the city of Bryan. Non-residents, in determining whether gross monthly rentals exceed \$100 shall take into consideration only real estate situated within Bryan.

(O) Income ... From royalties or copyrights is not to be included.

ARTICLE 11-10 RECONCILIATION WITH FEDERAL RETURN

In a form satisfactory to the City Auditor, there shall be submitted with each return filed by a taxpayer subject to the Federal Income Tax, a reconciliation between the amount shown in the return filed with the City Auditor and the business income reported to the Federal Internal Revenue Department.

If, as a result of a change made in business income by the Federal Internal Revenue Department, or by a Judicial Decision an additional amount will result as owing to the City of Bryan, a report of such change shall be filed by the taxpayer within thirty days after receipt of the final notice of such change from the Federal Authorities or after final decision of a Court of competent jurisdiction.

ARTICLE 111
RETURN AND PAYMENT OF TAX

1. On or before April 15, 1968, every taxpayer engaged in any business, the net profits of which are subject in whole or in part to the tax imposed by the Ordinance, shall make and file with the City Auditor a final return on a form furnished by or obtainable from the City Auditor. Thereafter, each such taxpayer shall, on or before April 15 of each subsequent year, make and file a final return with the City Auditor. Like returns shall be filed at the same time and in the same manner by all persons whose wages, salaries, bonuses, incentive payments, commissions, fees and other compensation received during the preceding taxable year are subject to the tax imposed by the Ordinance. However, where an employee's entire earnings for the year are paid by an employer and the Bryan tax thereon has in each instance been withheld and deducted by the employer from the gross amount of the entire earnings of such employee-taxpayer, and where the employer of such employee has filed a report or return in which such employee's entire and only earnings are reported to the City Auditor, and where such employee has no taxable income other than such earnings, it shall not be necessary for such employee to file a return for any taxable year in which such conditions have prevailed.

Any person who receives both compensation for services performed for an employer, in whatever form, and in addition receives income from any business activity or occupation not subject to withholding under the Ordinance, must file a Declaration and a final return.

2. In all returns filed hereunder there shall be set forth the aggregate amount of salaries, wages, bonuses, incentive payments, commissions, fees and other compensation received and/or net profits earned (all as hereinbefore defined) by and during the preceding year and subject to said tax, together with such pertinent information as the City Auditor may require.

3. If the return is made for a fiscal year or for any period other than a calendar year, the said return shall be made within two and one-half months from the end of said fiscal year.

4. The return shall also show the amount of the tax imposed by the Ordinance on such earnings, or net profits, or both.

5. The taxpayer making the return shall at the time of filing thereof, pay to the City Auditor the amount of tax shown to be due and unpaid by the return. If, pursuant to the provisions of Article V-2, the taxpayer has at the time of making such final return overpaid his tax, such taxpayer shall show the amount of overpayment and may in said return either (a) request a refund thereof, or (b) request that the amount thereof be credited against the amount which will be required to be paid by taxpayer on the next succeeding installment of tax which may become due.

6. Where any portion of the tax otherwise due shall have been paid by the taxpayer pursuant to the provisions of Article IV-1 and Article V-1 of this Resolution, or where an income tax has been paid to another municipality, pursuant to Section 4 of the Ordinance, credit for the amount so paid 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 said final return.

7. Upon written request of the taxpayer, the City Clerk Treasurer may extend the time for filing the annual return for a period of not more than six (6) months or not more than thirty (30) days beyond any extension requested of and granted by the Federal Internal Revenue Department for the filing of the Federal Income Tax return.

For payments in installments, see Article V-2.

ARTICLE IV-1
COLLECTION AT SOURCE

1. It is the duty of each employer (as hereinbefore defined) who employs one or more persons on a salary, wage, commission, or other compensation basis, to deduct from compensation paid to any employee subject to the Ordinance, the tax of One Percent of such salary, wage, bonus, incentive payment, commission or other compensation due by said employer to said employee. The tax shall be deducted by the employer from:

(A) All compensation paid to employees who are non-residents of the City of Bryan for services rendered, work performed, or other activities engaged in to earn such compensation, within the City of Bryan; and

(B) From the gross amount of all salaries, wages, bonuses, incentive payments, commissions or other form of compensation paid to employees who are residents of the City of Bryan, regardless of the place where the services are rendered.

2. All employers who or which maintain an office or other place of business in Bryan are required to make the collections and deductions in this article specified, regardless of the fact that the services on account of which any particular deduction is required as to residents of the City of Bryan, were performed at a place of business of any such employer situated outside the City of Bryan.

3. The mere fact that the tax is not withheld will not relieve the employee of the responsibility of filing a return and paying the tax on the compensation received.

4. Commissions and fees paid to professional men, brokers, and others who are independent and not employees of the payor, are not subject to withholding or collection of the tax at the source. Such taxpayers must in all instances file returns and pay the tax pursuant to the provisions of Section 2 of the Ordinance. (See Article 11-3 and 11-4.)

5. In the case of employees who are non-residents of Bryan, the amount to be deducted is One Percent of the compensation paid with respect to personal services rendered in Bryan.

Where a Non-resident receives compensation for personal services rendered or performed partly within and partly outside Bryan, the withholding employer shall deduct, withhold and remit that portion of the compensation which is earned within Bryan in accordance with the following rules of apportionment.

(a) If the non-resident is a salesman, agent, or other employee whose compensation on the basis of commissions depends directly on the volume of business transacted by him, the deducting and withholding shall attach to the portion of the entire compensation which the volume of business transacted by the employee within the City of Bryan bears to the volume of business transacted by him within and outside the City of Bryan.

(b) The deducting and withholding of personal service compensation of all other employees (including officers of corporation) shall attach to the portion of the personal service compensation of such employee which the total number of working days employed within the City of Bryan bears to the total number of working days employed within and outside the City of Bryan.

(c) If it is impossible to apportion the earnings as provided above, because of (1) the peculiar nature of the service of the employee, or (2) the unusual basis of compensation, apportionment shall be made in accordance with the facts and the tax deducted and withheld accordingly.

(d) The occasional entry into the City of Bryan of a non-resident employee who performs the duties for which he is employed entirely outside the City, but enters the City for the purpose of reporting, receiving instructions, accounting, etc., incidental to his duties outside the City, shall not be deemed to take such employee out of the class of those rendering their services entirely outside the City.

6. An employer shall withhold the tax on the full amount of any advances made to an employee on account of commissions, (whether by way of drawing account or otherwise - but see paragraph 7 below) where such advances are in excess of commissions earned.

7. An employer required to withhold the tax on compensation paid to an employee shall, in determining the amount on which the tax is to be withheld, ignore any amount allowed and paid by the employer to the employee for expense necessarily and actually incurred by the employee in the actual performance of his services. Provided, that such expense must be of the kind and in the amount recognized and allowed as deductible expense for Federal Income Tax purposes.

ARTICLE 1V-2 RETURNS OF TAX WITHHELD AND PAYMENT

The deduction from salaries, wages and other compensation required to be made by employers are to begin with compensation earned on and after October 1, 1967. The first return and payment required to be made on account of such deductions shall be made, filed and paid to the City Treasurer between January 1, 1968 and January 31, 1968.

Each Employer within the City of Bryan who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct monthly, or more often than monthly, and at the time of the payment of such salary, wage, commission, or other compensation, the tax of One Percent of salaries, wages, commissions or other compensation due by the said employer to the said employee and shall make a return and pay to the City Treasurer the amount of taxes so deducted as follows:

For the Three (3) months ending March 31st., on or before April 30th;

For the Three (3) months ending June 30th, on or before July 31st;

For the Three (3) months ending September 30th, on or before October 31st;

For the Three (3) months ending December 31st, on or before the following January 31st.

The reporting periods referred to in the preceding paragraphs are elastic to this extent: The employer will use the same quarterly accounting period for reporting taxes withheld under the Bryan Income Tax Ordinance as he uses in reporting quarterly taxes withheld to the Federal Government.

Said return shall be on a form prescribed by and obtainable from the Clerk-Treasurer and shall be subject to the rules and regulations prescribed therefor by the Clerk-Treasurer.

For adjustment of errors in returns of tax withheld by employers see Article VI-2 of these Regulations.

ARTICLE 1V-3 LIMITATION ON CREDIT FOR TAX PAID AT SOURCE

The failure of any employer, residing either within or outside the City of Bryan, to collect the tax and to make any return prescribed herein, shall not relieve the employee from the payment of such tax in compliance with these Regulations respecting the making of returns and the payment of taxes.

ARTICLE 1V-4 STATUS AND LIABILITY OF EMPLOYERS

Every employers is deemed to be a trustee of the City of Bryan in collecting and holding the tax required under the Ordinance to be withheld, and the funds so collected by such withholding are deemed to be trust funds until the same is paid to the City of Bryan.

Every such employer required to deduct and withhold the tax at the source is liable directly to the City of Bryan for the payment of such tax, whether actually collected by such employer or not.

ARTICLE V-1 DECLARATIONS

1. An employee whose entire wages, salaries, or other compensation for any taxable year will be subjected to the withholding provisions under Article IV-1 of these regulations, whose tax will accordingly be withheld as to his entire earnings for such year by his employer, and who during such taxable year expects to derive no other compensation or other income which is subject to tax under the Ordinance, need not file a declaration as provided in this Article.

2. All other taxpayers (as defined in the Ordinance and in these regulations) subject to the taxes imposed in Section 2 of the Ordinance, and every taxpayer who anticipates any income or net profits not subject to total withholding as provided in the next preceding paragraph, shall file with the Clerk-Treasurer a declaration of his estimated tax as follows:

3. On or before November 15, 1967, every such calendar year taxpayer shall file a declaration of his estimated tax for the taxable period beginning October 1, 1967, and ending December 31, 1967.

4. A similar declaration shall be filed by each such calendar year taxpayer on or before the 15th day of April of each subsequent year during the life of the Ordinance, and each declaration shall contain a statement of the taxpayer's estimated tax for the full taxable year in which such declaration is filed.

5. Taxpayers who or which are permitted, pursuant to the provisions of Article 11-8, to return and pay their tax upon a fiscal year basis, shall file their first declaration within two and one-half months after the beginning of the first fiscal year beginning after October 1, 1967, and the subsequent declaration for each year thereafter on or before the 15th day of the fourth month following the beginning of each such fiscal year. Those taxpayers on a fiscal year basis shall make quarterly payments on or before the 15th day of the fourth month and on or before the last day of the sixth, ninth, and twelfth month following the beginning of such fiscal year. The first installment, equal to at least one-fourth of the estimated tax, must accompany the declaration.

6. The estimated tax for a calendar year taxpayer may be paid in full with the filing of the declaration or in equal installments on or before April 15, June 30, September 30 and December 31.

7. The declarations so required shall be filed upon a form furnished by or obtainable from the Clerk-Treasurer. Any taxpayer who has filed an estimate for Federal Income Tax purposes may, in making the declaration, required hereunder, simply state therein that the figures therein contained are the same figures used by the taxpayer in making the declaration of his estimate for the Federal Income Tax. However, in addition to such statement, any such taxpayer may, in such declaration, modify and adjust such declared income so as to exclude therefrom income which is not subject to tax under the Ordinance.

8. Any estimate filed hereunder may be amended by the filing of an amended estimate at the time prescribed for the payment of any installment of tax paid in accordance with Article V-2 of these Regulations.

ARTICLE V-2 PAYMENT OF TAX INSTALLMENTS

1. At the time of filing each declaration (required by Article V-1) each taxpayer shall pay to the Clerk-Treasurer one-fourth (1/4) of the amount of his estimated annual tax. Thereafter, on or before the 30th day of June, September and December 31st of each year during the life of the Ordinance, such taxpayer shall pay at least a similar amount. However, if any such taxpayer shall, on or before any such payment date, file an amended declaration showing an increase or decrease of the estimated tax, the installments then and thereafter due shall be increased or diminished (as the case may be) in such manner that the balance of the estimated tax shall be fully paid on or before December 31st of the taxable year involved through the payment of quarterly installments in equal amounts during the quarterly periods remaining from and after the filing of any such amended declaration.

2. Taxpayers who or which are permitted to make returns and pay their tax on a fiscal year basis (see Article 11-8), may make the quarterly payments on their declaration of estimated tax pursuant to Article V-1 (5) of these Regulations.

3. For final Returns and final adjustment of tax due, see Article 111.

ARTICLE VI-1 RECORDS TO BE KEPT BY EMPLOYERS AND TAXPAYERS

Employers and others subject to the tax under the Ordinance are required to keep such records as will enable the filing of true and accurate returns, whether of taxes withheld at source or of taxes payable upon earnings or net profits, or both, and such records are to be preserved to enable the Clerk-Treasurer, or any agent or employee of the Clerk-Treasurer, to verify the correctness of the returns filed.

ARTICLE VI-2 COLLECTION OF DEFICIENCIES ALLOWANCE OF CREDIT FOR OVERPAYMENT

If, as a result of investigation conducted by the Clerk-Treasurer, a return is found to be incorrect, the Clerk-Treasurer is authorized to assess and collect any underpayment of tax withheld at source or any underpayment of tax owing by any taxpayer with respect to earnings or net profits, or both. If no return has been filed and a tax is found to be owing, the tax actually owing may be assessed and collected with or without the formality of obtaining a delinquent return from the employer or taxpayer.

Should it be disclosed, either as a result of an investigation by the Clerk-Treasurer or through the medium of the filing of a claim or petition for refund or credit, that an overpayment has been made, the Clerk-Treasurer will refund such overpayment.

The employer will in every instance be required to pay the full tax which should have been withheld, even though he may fail to withhold from the employee. If too much has been withheld the excess shall be refunded by the employer to the employee. While the withholding agent (employer) will be expected to maintain complete records of such adjustments with the employees, any such adjustment made during any month will not need to be reflected in the withholding return or disclosed by schedules or statements thereto attached.

In those cases in which too much has been withheld by an employer from an employee and remitted to the City Treasurer and there has been a termination of the employee-employer

ARTICLE VII
COLLECTION OF UNPAID TAXES

All taxes imposed by the Ordinance remaining unpaid when the same have become due, together with all interest and penalties thereon, become a debt due the City from the taxpayer, and are recoverable as other debts by suit instituted by the City Solicitor.

Employers who or which, although obliged under the Ordinance to withhold and remit to the City Treasurer the taxes required to be withheld at the source (Article IV-1), shall fail to so withhold and/or remit, become liable to the City in a civil action to enforce the payment of the debt created by such failure.

When a final return is filed as prescribed in Article III hereof and a deficiency is determined to be due to the City of Bryan, action to collect the same shall not be commenced after two (2) years from the due date of said return, and when a taxpayer fails to file a return, action to collect tax due to the City of Bryan shall not be commenced after five (5) years from the due date of said return.

ARTICLE VIII
IDENTIFICATION REQUIRED

Agents and employees charged with the duty of inspection or auditing of records of employers and taxpayers will carry proper identification, which shall be subject to examination by any person whose records are sought to be examined.

ARTICLE IX
APPLICABILITY

This resolution is inapplicable to any person or corporation upon whom or which it is beyond the legal power of Council to impose the tax; it is likewise inapplicable as to any property, income or profits (or part thereof) as to which it is beyond the legal power of Council to levy the tax.

ARTICLE X
SAVINGS CLAUSE

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

ARTICLE XI
SPLIT-PAYROLLS

In the case of hourly employees, where a payroll continues past September 30, 1967, and said payroll does not end until a period in October, 1967, said payroll shall be considered a split-payroll, and as such said payroll will not be subject to withholding tax under Bryan City Income Tax Ordinance effective October 1, 1967. That is to say - only the first full pay for hourly employees earned after October 1, 1967, and all payrolls thereafter, will become subject to withholding under Bryan City Income Tax Ordinance.

All salaried employees paid on a calendar month will be subject to withholding under Bryan City Income Tax Ordinance as of October 1, 1967.

ARTICLE XII
WITHHOLDING STATEMENTS

The Bryan Income Tax Department will not require the filing of employee earning reports, resembling Federal Form W-2, as of December 31, 1967, or at any subsequent date. Moreover, the Bryan Income Tax Department will not require at December 31, 1967, or any subsequent date, a reconciliation of total payrolls, reconciled with payroll amounts reported subject to Bryan, Ohio, City Income Tax.

ARTICLE XIII
VACATION PAY

Vacation pay paid in 1968 will not be subject to withholding deductions under the Ordinance. Vacation pay paid in 1969, and in all subsequent years, will be subject to withholding deductions under the Ordinance.

ARTICLE XIV

This resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, welfare and safety, the emergency being the necessity of immediately raising additional funds for the operation of necessary governmental functions imposed by law, including proper police and fire protection, but not limited

thereto, and, as such, this Resolution shall take effect and be in force immediately upon passage by Council and approval by the Mayor.

Max E. Wildermuth 8/22/67
President of Council Date

ATTEST: Robert Hamet J. L. Marquis 8/22/67
 Clerk Mayor Date

Moved by Corwin, Second by Baumgartner that Ordinance #31-1967 pass its first reading. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Rupp, Second by Shockley, that the rules governing the reading of Resolutions and Ordinances at three separate readings on three separate days be suspended. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Wildermuth, Second by Rupp that the third and final reading of Ordinance #31-1967 be passed. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

ORDINANCE NO. 31

AN ORDINANCE ACCEPTING THE PROPOSAL OF J. EMERSON DAVIS & COMPANY, YOUNGSTOWN, OHIO, AND AUTHORIZING THE MAYOR OF THE CITY OF BRYAN, OHIO, TO CONTRACT WITH SAID COMPANY AND DECLARING AN EMERGENCY. BE IT ORDAINED BY the Council of the City of Bryan, Ohio:

Section 1: The proposal of J. Emerson Davis & Company, Youngstown, Ohio, income tax consultants, dated June 27, 1967, and addressed to Mayor Marquis, relative to a system installation for City Income Tax, be and the same is herewith approved.

Section 2: That the Mayor be and is herewith authorized to enter into a contract with the said J. Emerson Davis & Company for consultant and supervisory services as set forth in their proposal dated June 27, 1967.

Section 3: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the preservation of the public peace, health and safety; the emergency being the necessity of immediately employing Income Tax Consultants in order to set up a proper system for the collection and administration of the City Income Tax, and, as such, this Ordinance shall go into immediate effect.

Passed in Council this 22 day of August A.D., 1967.

Max E. Wildermuth 8/22/67
President of Council Date

Attest: Robert Hamet J. L. Marquis 8/22/67
 Clerk of Council Mayor Date

Moved by Wildermuth, Second by Corwin that Ordinance #32-1967 pass its first reading. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Corwin, Second by Baumgartner, that the rules governing the reading of Resolutions and Ordinances at three separate readings on three separate days be suspended. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion Carried.

Moved by Shockley, Second by Rupp that the third and final reading of Ordinance #32-1967 be passed. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

ORDINANCE #32

AN ORDINANCE FIXING EMPLOYEES WITHIN THE DEPARTMENT OF THE CLERK-TREASURER FOR THE ADMINISTRATION OF THE CITY INCOME TAX, DETERMINING COMPENSATION AND BOND THEREFOR, AND DECLARING AN EMERGENCY. BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BRYAN, STATE OF OHIO:

Section 1: That the personnel necessary to administer the City Income Tax shall be employed within and be a part of the City Clerk-Treasurer's Department.

Section 2: That said personnel shall be a resident of the City of Bryan and shall consist of the following:

A. One full-time deputy, which employee, under the general direction of the

City Clerk-Treasurer, shall administer the City Income Tax. Said deputy shall be paid at the rate not to exceed \$5500 per year, and shall give bond in the sum of \$10,000.00.

Said employee shall be paid on the same semi-monthly basis as other City Employees.

Section 3: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety; the emergency being the necessity of immediately employing the necessary personnel to collect and administer the City Income Tax, and, as such, this Ordinance shall go into immediate effect.

PASSED IN COUNCIL THIS 22 DAY OF August A.D., 196 7.

Max E. Wildermuth 8/22/67
President of Council Date

ATTEST: Robert Hamet
Clerk of Council

J. L. Marquis 8/22/67
Mayor Date

Moved by Shockley, Second by Corwin that Ordinance #33-1967 pass its first reading
Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Rupp, Second by Wildermuth, that the rules governing the reading of Resolutions and Ordinances at three separate readings on three separate days be suspended. Vote on the Motion: Rupp, yes; Corwin, yes; Baumgartner, yes; Wildermuth, yes; Shockley, yes; Motion carried.

Moved by Baumgartner, Second by Corwin that the third and final reading of Ordinance #33-1967 be passed. Vote on the Motion: Baumgartner, yes; Corwin, yes; Rupp, yes; Shockley, yes; Wildermuth, yes; Motion carried.

ORDINANCE #33

ENTITLED AN ORDINANCE APPROPRIATING FUNDS FOR THE ADMINISTRATION AND OPERATION OF THE CITY INCOME TAX AS AUTHORIZED BY ORDINANCE NO. 30 AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BRYAN, OHIO:

Section 1: That there be and is herewith appropriated from the General Fund, the amounts as hereinafter set forth, for the purposes of administering and placing in operation the City Income Tax as authorized by Ordinance No. 30 passed by the City Council, as follows:

(A) For necessary office furniture, fixtures and equipment, the sum of \$1,500.00.

(B) For Salaries of necessary personnel to be employed, the sum not to exceed \$1,500.00.

(C) For stationery, printing, office supplies, postage, advertising, incidentals, et al, the sum of \$3,000.00.

(D) For tax consultant, the sum of \$5,600.00.

Section 2: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety; the emergency being the necessity of immediately providing funds to pay for necessary equipment, supplies, employees and personnel, for the collection and administration of the City Income Tax, and, as such, this Ordinance shall go into immediate effect.

PASSED IN COUNCIL THIS 22 DAY OF August A.D., 196 7.

Max E. Wildermuth 8/22/67
President of Council Date

ATTEST: Robert Hamet
Clerk of Council

J. L. Marquis 8/22/67
Mayor Date

COUNCIL MEETING

September 4, 1967

The City Council of Bryan, Ohio met in regular session on the above date in the Municipal Court Office at the hour of 7:00 P.M. with the following members present: Shockley, Corwin, Baumgartner, Wildermuth, Rupp and Mayor Marquis presiding.

Dan Dhaenens reported on the resurfacing of various streets, omitting West Mulberry Street, and resurface next year. Extend fence at the City Garage for impounded cars from the Police Department. Wants concrete slab on the west side of building under the lean too.

Moved by Corwin, Second by Shockley that Ordinance #29-1967 pass the second reading.
Vote on the Motion: Rupp, yes; Wildermuth, yes; Shockley, yes; Corwin, yes; Baumgartner, yes; Motion carried.

Mayor be permitted to attend Mayor's Conference at Columbus, September 20 - 22, 1967.
Proposal presented from E. R. Preston Associates on master plan on sewers.