

CITY OF BROOKLYN, OHIO
ORDINANCE NO. 2010 - 34

INTRODUCED BY: *Gallagher, Magrey, Tanski, Murphy, Pucci, DeMarco, Patta*

AN ORDINANCE TO AMEND SECTIONS 181.03(a)(1), 181.03(a)(2)
AND ADD NEW SECTION 181.03(a)(6) OF CHAPTER 181 "INCOME TAX" OF
THE CODIFIED ORDINANCES OF THE CITY OF BROOKLYN, OHIO

NOW, THEREFORE, BE IT ORDAINED BY THE PEOPLE OF THE CITY OF BROOKLYN,
OHIO THAT:

SECTION 1. That Sections 181.03(a)(1), 181.03(a)(2) and new Section 181.03(a)(6) of Chapter 181 "Income Tax" of the Codified Ordinances of the City of Brooklyn, Ohio, as established by Ordinance No. 1966-78, and last amended by Ordinance No. 2009-1, are hereby **amended and added** to read as follows:

"181.03 RATE AND INCOME TAXABLE.

(a) An annual tax for the purposes specified in Section 181.01 hereof shall be imposed on and after June 1, 2009 at the rate of two and one-half percent (2.5%) per annum upon the following:

(1) On all salaries, wages, commissions and other compensation earned on and after June 1, 2009 by residents of the City of Brooklyn, ***with the exception that, effective July 1, 2010, the City of Brooklyn income tax shall not be levied on stock options exercised on or after July 1, 2010.***

(2) On all salaries, wages, commissions and other compensation earned on and after June 1, 2009, by non-residents of the City of Brooklyn for work done or services performed or rendered within the City of Brooklyn, ***with the exception that, effective July 1, 2010, the City of Brooklyn income tax shall not be levied on stock options exercised on or after July 1, 2010.***

(6) ***On all lottery winnings and income derived from lotteries, gaming, wagering or schemes of chance in the amount of \$5,000,000.00 or more received by residents of the City on or after July 1, 2010.***"

SECTION 2. That it is found and determined that all formal actions of the Council of the City of Brooklyn concerning and relating to the adoption of this Ordinance were adopted in an open meeting of such body, and that all deliberations of the Council of the City of and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 3. That all former ordinances or parts therein conflicting or inconsistent with the provisions of this Ordinance or any part hereof are hereby repealed.

SECTION 4. That this Ordinance shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

ADOPTED: *5/24/10*

ATTESTED:

Mary-Jo Banish
ASST. Clerk of Council

APPROVED:

Robert H. Baller
MAYOR

Approved as to legal form

Law Director

James P. ...
PRESIDENT OF COUNCIL

Filed with the Mayor: *5/25/10*

**TITLE NINE - Taxation
Chap. 181. Income Tax.**

**CHAPTER 181
Income Tax**

181.01	Purpose of levy of income tax.	181.09	Unpaid taxes recoverable as other debts.
181.02	Definitions.	181.091	Refund taxes erroneously paid.
181.03	Rate and income taxable.	181.092	Amounts of less than one dollar.
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181.01 PURPOSE OF LEVY OF INCOME TAX.

To provide funds for the purposes of general municipal functions of the City of Brooklyn there shall be and is hereby levied a tax on all salaries, wages, commissions and other compensations, and on net profits as hereinafter provided.
(Ord. 2001-36. Passed 9-10-01.)

181.02 DEFINITIONS.

For the purposes of this chapter the terms, phrases, words and their derivatives shall have the meanings given in the next succeeding sections of this chapter. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

- (a) "Administrator" means the individual designated to administer and enforce the provisions of the City of Brooklyn Income Tax.
- (b) "Association" means any partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.
- (c) "Board of Review" means the Board created and constituted as provided in Section 181.13.
- (d) "Business" means any enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including however all non-profit corporations which are exempt from the payment of Federal Income Tax.
- (e) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, or foreign country or dependency.
- (f) "Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer.
- (g) "Employer" means an individual, partnership, association, corporation, government 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 basis of compensation.
- (h) "Fiscal Year" means an accounting period of twelve (12) months or less ending on any day other than December 31.
- (i) "Fundamental change" means any substantial alteration of an employer's business, including, without limitation, any liquidation, dissolution, bankruptcy or reorganization, such as merger, consolidation, acquisition, or transfer, or other change in identity, form or organization.
- (j) "Gross Receipts" means the total income from any source whatsoever.
- (k) "Manager" means any of the employer's directors, officers, partners or other persons having control or supervision of the employer's business, and/or employees or other persons charged with the responsibility of filing the return, paying taxes, or otherwise complying with this chapter.
- (l) "Net Profits" means a net gain from the operation of a business, profession, enterprise, or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal Income Tax purposes without deduction of taxes imposed by this chapter, federal, state, and other taxes based on income; and in the case of an association, without deduction of salaries paid to partners and other owners.

- (m) "Non-Resident" means an individual domiciled outside the City of Brooklyn.
- (n) "Non-Resident Unincorporated Business Entity" means an unincorporated business entity not having an office or place of business within the City of Brooklyn.
- (o) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person", as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.
- (p) "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.
- (q) "Resident" means an individual domiciled in or whose usual place of abode is in the City of Brooklyn.
- (r) "Resident Unincorporated Business Entity" means an unincorporated business entity having an office or place of business within the City of Brooklyn.
- (s) "Taxable Income" means wages, salaries and other compensation paid by an employer or employers before any deduction and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.
- (t) "Taxable Year" means the calendar year, or the fiscal year upon the basis of which the net profits are to be computed under this chapter, and in the case of a return for a fractional part of a year, the period for which such return is required to be made.
- (u) "Taxpayer" means a person, whether an individual, partnership, association, or any corporation or other entity, required hereunder to file a return or pay a tax. (Ord. 2001-36. Passed 9-10-01.)

181.03 RATE AND INCOME TAXABLE.

(a) An annual tax for the purposes specified in Section 181.01 hereof shall be imposed on and after June 1, 2009 at the rate of the two and one-half percent (2.5%) per annum upon the following:

- (1) On all salaries, wages, commissions and other compensation earned on and after June 1, 2009, by residents of the City of Brooklyn.
- (2) On all salaries, wages, commissions and other compensation earned on and after June 1, 2009, by non-residents of the City of Brooklyn for work done or services performed or rendered within the City of Brooklyn.
 - A. 12 - Day Occasional Entry Rule. A non-resident individual who works in Brooklyn 12 or fewer days per year shall be considered an occasional entrant and shall not be subject to Brooklyn 's municipal income tax for those 12 days. For purposes of the 12-day calculation any portion of a day worked in Brooklyn shall be counted as one day worked in Brooklyn. Beginning with the thirteenth day, the employer of said individual shall begin withholding Brooklyn income tax from the remuneration paid by the employer to the individual and shall remit the withheld income tax to Brooklyn. If the individual is self-employed it shall be the responsibility of the individual to remit the appropriate income tax to the City of Brooklyn. If two or more individuals of the same

- employer (even if they are independent contractors of that employer) perform work in Brooklyn related to the service for which the employer has been engaged, the individuals shall not be subject to the 12-day occasional entry rule but rather to the withholding rules that apply to one hundred fifty dollars (\$150.00) de minimus amounts. The 12-day occasional entry rules does not apply to entertainers or professional athletes, their employees or individuals who perform services on their behalf, or to promoters and booking agents of such entertainment events and sporting events.
- B. \$150.00 De minimus Rule. A non-resident employer, agent of such employer, or other payer not situated in Brooklyn shall not be required to withhold Brooklyn income tax from remuneration paid to employees of the employer until the collective tax liability of the employees initially exceeds one hundred fifty dollars (\$150.00). Independent contractors of a non-resident employer shall be deemed employees for work performed in Brooklyn on behalf of the employer and are subject to the collective tax liability provision as if they were employees and are not excluded from taxation. When the collective tax liability exceeds one hundred fifty dollars (\$150.00) the employer is required to begin withholding the appropriate income tax for Brooklyn on behalf of all employees performing work in Brooklyn. Once the collective tax liability has exceeded one hundred fifty dollars (\$150.00) the employer must withhold income tax for Brooklyn for the remainder of that calendar year and for subsequent years, even if the liability in subsequent years does not exceed one hundred fifty dollars (\$150.00). However, if the tax liability for each of the three consecutive years (subsequent to that year in which the employer became liable for withholding the income tax) does not exceed one hundred fifty dollars (\$150.00), the employer will be considered as not having performed work in Brooklyn in regard to further tax liability, and will again be subject to the original rule provisions.
- (3) A. On the portion attributable to the City of Brooklyn on the net profits earned on and after June 1, 2009, of all resident unincorporated business entities or professions or other activities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of Brooklyn.
- B. On the portion of the distributive share of the net profits earned on and after June 1, 2009, of a resident partner or owner of a resident unincorporated business entity not attributable to the City of Brooklyn and not levied against such unincorporated business entity.
- (4) A. On the portion attributable to the City of Brooklyn of the net profits earned on or after June 1, 2009, of all non-resident unincorporated business entities, professions or other activities, derived from sales made, work done, services performed or rendered and business and other activities conducted in the City of Brooklyn, whether or not such unincorporated business entity has an office or place of business in the City of Brooklyn.

- B. On the portion of the distributive share of the net profits earned on or after June 1, 2009, of a resident partner or owner of a unincorporated business entity not attributable to the City of Brooklyn and not levied against such unincorporated business entity.
- (5) On the portion attributable to the City of Brooklyn on the net profits earned on and after June 1, 2009, of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of Brooklyn, whether or not such corporations have an office or place of business in the City of Brooklyn.
(Ord. 2009-1. Passed 5-26-09.)

181.031 EFFECTIVE PERIOD.

Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after June 1, 2009.

(Ord.2009-1. Passed 5-26-09.)

181.04 METHOD OF DETERMINATION.

In the taxation of income which is subject to City of Brooklyn Income Taxes, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the City of Brooklyn 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 Brooklyn, then only such portion shall be considered as having a taxable situs in the City of Brooklyn for the purposes of municipal income taxation. The portion of the entire net profits of a taxpayer to be allocated as having been derived from within the City of Brooklyn, in the absence of actual records thereof, shall be determined as follows:

Multiply the entire net profits by a business allocation percentage to be determined by a three-factor formula of property, payroll, and sales, each of which shall be given equal weight, as follows:

- (a) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the City of Brooklyn 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.
- (b) 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 Brooklyn to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
- (c) Gross receipts of the business or profession from sales made and services performed during the taxable period in the City of Brooklyn 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.

(Ord. 2001-36. Passed 9-10-01.)

181.041 SALES MADE IN THE CITY.

As used in Section 181.04, "sales made in the City of Brooklyn" mean:

- (a) All sales of tangible personal property which is delivered within the City of Brooklyn regardless of where title passes if shipped or delivered from a stock of goods within the City of Brooklyn.
- (b) All sales of tangible personal property which is delivered within the City of Brooklyn regardless of where title passes even though transported from a point outside the City of Brooklyn if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Brooklyn and the sales result from such solicitation or promotion.
- (c) All sales of tangible personal property which is shipped from a place within the City of Brooklyn to purchasers outside of the City of Brooklyn 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. 2001-36. Passed 9-10-01.)

181.042 TOTAL ALLOCATION.

- (a) Add together the percentages determined in accordance with paragraphs (a), (b), and (c) of Section 181.04 or such of the aforesaid percentages as are applicable to the particular taxpayer and divide the total so obtained by the number of percentages used in deriving said total in order to obtain the business allocation percentages referred to in Section 181.04.
- (b) A factor is applicable even though it may be allocable entirely in or outside the City of Brooklyn. (Ord. 2001-36. Passed 9-10-01.)

181.043 RENTALS.

- (a) Rental income received by a taxpayer shall be included in the computation of net profits from business activities under paragraphs (a)(3), (4) and (5) of Section 181.03, only if and to the extent that the rental, ownership, management or operations of the real estate from which such rentals are derived (whether so rented, managed or operated by a taxpayer individually or through agents or other representatives) constitutes a business activity of the taxpayer in whole or in part.
- (b) Where the gross monthly rental of any and all real properties, regardless of number and value, aggregates in excess of one hundred twenty-five dollars (\$125.00) 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 the 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 one hundred twenty-five dollars (\$125.00) per month, provided further that in the case of farm property, the owner shall be considered engaged in the business activity when he shares in crops or when the rental is based on a percentage of the gross or net receipts derived from the farm, whether or not the gross income exceeds said one hundred twenty-five dollars (\$125.00) per month; and provided further that the person who operates a licensed rooming house shall be considered in business whether or not the gross income exceeds one hundred twenty-five dollars (\$125.00) per month.
(Ord. 2001-36. Passed 9-10-01.)

181.0431 INFORMATION FROM LANDLORDS.

(a) Within thirty (30) days after a new tenant occupies rental property of any kind within the Municipality, all owners of rental property who rent to tenants of apartments, rooms and other rental accommodations shall file with the Tax Administrator a report showing the name, address and telephone number, if available, of each such tenant who occupies an apartment, room or other rental property within the Municipality.

(b) Within thirty (30) days after a tenant vacates an apartment, room or other rental property located within the Municipality, the owner of such vacated rental property shall file with the Tax Administrator a report showing the date of vacation from the rental property and a forwarding address.

(c) Each Board of Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the Ohio Revised Code. Hearings requested by a taxpayer before a Board of Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the Ohio Revised Code.

(d) On or before October 1, 2008, and on or before the 1st day of October of each year thereafter, all landlords who rent property in the City of Brooklyn, Ohio, must submit an up-to-date list of all their tenants to the Brooklyn Tax Administrator.
(Ord. 2008-5. Passed 1-28-08.)

181.044 OPERATING LOSS CARRY FORWARD.

(a) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1967, allocable to the City of Brooklyn may be applied against the portion of the profit of succeeding tax years allocable to the City of Brooklyn, until exhausted but in no event for more than five (5) taxable years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.

(b) The portion of net operating loss sustained shall be allocated to the City of Brooklyn in the same manner as provided herein for allocating net profits to the City of Brooklyn.

(c) The Administrator shall provide by Rules and Regulations the manner in which such net operating loss carry-forward shall be determined.
(Ord. 2001-36. Passed 9-10-01.)

181.045 EMPLOYEE BUSINESS EXPENSES.

If a taxpayer's taxable income includes income against which the taxpayer has taken a deduction for federal income tax purposes as reportable on Internal Revenue Service Form 2106, such expenses shall be deducted from the taxpayer's taxable income to the extent that they are attributable to the income taxed under this chapter. Any portion of 2106 expenses taxed in another locality shall be applied accordingly. (Ord. 2001-36. Passed 9-10-01.)

181.05 SOURCES OF INCOME NOT TAXED.

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

- (a) Pay or allowance of active members of the Armed Forces of the United States or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.
- (b) Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits received from local, State or Federal government, or charitable, religious or educational organizations.
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- (c) Proceeds of insurance paid by reason of the death of the insured, pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (d) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations.
- (e) Alimony received.
- (f) Personal earnings of any natural person under eighteen (18) years of age.
- (g) Compensation for personal injuries or for damages to property by way of insurance or otherwise.
- (h) Interest, dividends and other revenue from intangible property.
- (i) Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations, items of income already taxed by the State of Ohio from which the City is specifically prohibited from taxing, and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- (j) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the States or their political subdivisions to impose net income taxes in income derived from interstate commerce.
- (k) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of the City of Brooklyn to impose net income taxes.
- (l) Employer paid tuition paid on behalf of an employee participating in a course of education, provided that the employee was not entitled to choose between participating in the course of education or receiving as compensation an amount equal to the amount otherwise paid by the employer as tuition for participation in such a course of education.
(Ord. 2001-36. Passed 9-10-01.)

181.06 WHEN RETURN REQUIRED TO BE MADE.

Each taxpayer, except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 15 of the year following the effective date of this chapter, and on or before April 15 of each year thereafter. Should April 15 fall on a Saturday, Sunday or legal holiday, the return shall be due the next business day. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four (4) months from the end of such fiscal year or period. The administrator is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the administrator shall be accepted as the return required of any employee whose sole income, subject to tax under this chapter, is such salary, wages, commissions or other compensation. If any employer which is required to file a return and pay a tax under this chapter undergoes a fundamental change with the effect that such employer is, or will be, no longer subject to this chapter, a final tax return for such employer shall be filed by the employer within thirty (30) days after the date of the fundamental change. If any taxpayer required to file a return under this chapter fails to file such return within the time period provided in this section, such taxpayer shall be assessed a penalty of twenty-five dollars (\$25.00) for the late filing of such a return. Each manager shall be personally liable to the extent of the penalty, jointly and severally, with the employer for failure to file the employer's return within the time period provided for in this section. No fundamental change shall discharge any manager or employer for failure to file such employer's return within the time period provided for in this section.
(Ord. 2006-6. Passed 2-13-06.)

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181.061 FORM AND CONTENT OF RETURN.

The return shall be filed with the administrator on a form or forms furnished by or obtainable upon request from such administrator. The City of Brooklyn accepts generic forms. However, to be acceptable the generic form must contain all the information required on forms supplied by the City of Brooklyn and must be in a similar format that will allow processing of the generic forms without changing Brooklyn's procedures for processing forms. Determination as to whether a generic form meets the above criteria shall be the responsibility of the Brooklyn Tax Administrator. All returns shall set forth the following information:

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

(Ord. 2001-36. Passed 9-10-01.)

181.062 EXTENSION OF TIME FOR FILING RETURNS.

The Administrator may extend the time for filing of the annual return upon the written request of the taxpayer or receipt of copy of federal extension for a period not to exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return if such request for extension of the time for such filing is filed with the administrator no later than the latest date which on a return is otherwise due to be filed under Section 181.06 hereof exclusive of any extensions provided for in this section. The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

(Ord. 2001-36. Passed 9-10-01.)

181.063 CONSOLIDATED RETURNS.

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

(b) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory, or activity within the City of Brooklyn constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the City of Brooklyn. If the Administrator finds that net profits are not properly allocated to the City of Brooklyn by reason of transactions with stockholders or with other corporation related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory, or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City of Brooklyn.

(Ord. 2001-36. Passed 9-10-01.)

181.064 AMENDED RETURNS.

(a) Where necessary an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements, limitations, or both, contained in Section 181.09, 181.091, 181.092 and Section 181.10 hereof. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(b) Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's City of Brooklyn return showing income subject to the City of Brooklyn tax liability, such tax payer shall make and file an amended City of Brooklyn tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.
(Ord. 2001-36. Passed 9-10-01.)

181.07 PAYMENT OF TAX ON FILING OF RETURN.

(a) The taxpayer making a return shall, at the time of the filing thereof, pay to the Administrator the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 181.071 hereof, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of Section 181.072 hereof, or where an income tax has been paid on the same income to another municipality, credit for the amount so paid in accordance with Section 181.10 hereof, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing said return.

(b) A taxpayer who has overpaid the amount of tax to which the City of Brooklyn is entitled under the provisions of this chapter may have such over payment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

(c) Each manager shall be jointly and severally personally liable to the City of Brooklyn to the extent of the amount of tax due, plus interest and penalty, if any, for failure to file the employer's return or to pay the employer's tax, interest and penalty as required under this chapter. No change in structure by an employer, including a fundamental change, discharges each of its managers from the joint and several personal liability of this subsection for the employer's or manager's failure to file the employer's return or to pay the employer's tax, interest and penalty as required under this chapter.
(Ord. 2001-36. Passed 9-10-01.)

181.071 COLLECTION AT SOURCE.

(a) In accordance with Rules and Regulations prescribed by the Administrator, each employer within or doing business within the City of Brooklyn shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of two and one-half percent (2.5%) per annum of the gross salaries, wages, commission or other compensation due by the said employer to said employee and shall, on or before the last day of the month following the close of each calendar quarter make a return and pay to the Administrator the amount of taxes so deducted, subject to the provisions hereof. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.
(Ord. 2009-1. Passed 5-26-09.)

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

(c) Such employer who deducts the tax in the amount of four hundred dollars (\$400.00) or more in the first or second month of a calendar quarter shall, on or before the last day of the following month, pay to the Administrator the amount of taxes so deducted.

(d) Such employer who makes such payments on a monthly basis for the first two months of a calendar quarter shall pay such tax deducted for the third month of a calendar quarter at the regular time for filing the employer's return of income tax withheld.

(e) Said payments shall be on a form or forms furnished by, obtainable upon request, or on a generic form acceptable to the Administrator setting forth the amount of tax deducted for the specified period and shall be subject to the Rules and Regulations prescribed therefor by the Administrator.

(f) No person shall be required to withhold the tax on wages or other compensation paid domestic servants employed by him exclusively in or about such person's residence, even though such residence is in the City of Brooklyn but such employee shall be subject to all of the requirements of this chapter.

(g) Each manager shall be deemed to be a trustee for the benefit of the City of Brooklyn in collecting and holding the tax required under subsection (a) hereof to be withheld, and the funds so collected by such withholding shall be deemed to be trust funds held for the benefit of the City of Brooklyn. Each manager shall be jointly and severally personally liable to the City of Brooklyn, to the extent of the amount of tax withheld or to have been withheld, plus interest and penalty, if any, for payment of such trust funds, whether or not such funds were actually collected by such employer or manager. Any tax so deducted and withheld is to be considered paid to the City of Brooklyn for purposes of determining employee payments or credits, whether or not such employer or manager actually remits such tax to the City of Brooklyn. No change in structure by an employer, including a fundamental change, discharges each of its managers from the joint and several personal liability of this subsection (g) for the employer's or manager's failure to remit such trust funds to the City of Brooklyn.

(h) Payment of any tax due under this Section 181.071 shall be deemed made within the time prescribed hereunder if made no later than three (3) days after the last day prescribed hereunder for such payment.

(i) 12 - Day Occasional Entry Rule. A non-resident individual who works in Brooklyn 12 or fewer days per year shall be considered an occasional entrant and shall not be subject to Brooklyn's municipal income tax for those 12 days. For purposes of the 12-day calculation any portion of a day worked in Brooklyn shall be counted as one day worked in Brooklyn. Beginning with the thirteenth day, the employer of said individual shall begin withholding Brooklyn income tax from the remuneration paid by the employer to the individual and shall remit the withheld income tax to Brooklyn. If the individual is self-employed it shall be the responsibility of the individual to remit the appropriate income tax to the City of Brooklyn. If two or more individuals of the same employer (even if they are independent contractors of that employer) perform work in Brooklyn related to the service for which the employer has been engaged, the individuals shall not be subject to the 12-day occasional entry rule but rather to the withholding rules that apply to one hundred fifty dollar (\$150.00) de minimus amounts. The 12-day occasional entry rules does not apply to entertainers or professional athletes, their employees or individuals who perform services on their behalf, or to promoters and booking agents of such entertainment events and sporting events.

(j) **\$150.00 De minimus Rule.** A non-resident employer, agent of such employer, or other payer not situated in Brooklyn shall not be required to withhold Brooklyn income tax from remuneration paid to employees of the employer until the collective tax liability of the employees initially exceeds one hundred fifty dollars (\$150.00). Independent contractors of a nonresident employer shall be deemed employees for work performed in Brooklyn on behalf of the employer and are subject to the collective tax liability provision as if they were employees and are not excluded from taxation. When the collective tax liability exceeds one hundred fifty dollars (\$150.00) the employer is required to begin withholding the appropriate income tax for Brooklyn on behalf of all employees performing work in Brooklyn. Once the collective tax liability has exceeded one hundred fifty dollars (\$150.00) the employer must withhold income tax for Brooklyn for the remainder of that calendar year and for subsequent years, even if the liability in subsequent years does not exceed one hundred fifty dollars (\$150.00). However, if the tax liability for each of the three consecutive years (subsequent to that year in which the employer became liable for withholding the income tax) does not exceed one hundred fifty dollars (\$150.00), the employer will be considered as not having performed work in Brooklyn in regard to further tax liability, and will again be subject to the original rule provisions.
(Ord. 2001-36. Passed 9-10-01.)

181.072 DECLARATIONS OF INCOME NOT COLLECTED AT SOURCE.

Every person who anticipates any taxable income which is not subject to Section 181.071 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.03 hereof shall file a declaration setting forth such estimated income or the estimated tax due thereon, if any, provided, however, if a person's income is wholly from wages from which the tax will be withheld and remitted to the City of Brooklyn in accordance with Section 181.071 hereof, such person need not file a declaration. If the estimated tax for the current year, less the tax to be withheld and less credit provided for in Section 181.10 hereof, is less than one hundred dollars (\$100.00), no declaration of payment of estimated tax is required.
(Ord. 2001-36. Passed 9-10-01.)

181.073 FILING OF DECLARATION.

(a) The declaration required by Section 181.072 above shall be filed on or before April 15 of each year during the effective period set forth in Section 181.031 or within four (4) months of the date the taxpayer becomes subject to tax for the first time.
(Ord. 2006-6. Passed 2-13-06.)

(b) Those taxpayers reporting on a fiscal year basis shall file a declaration within four (4) months after the beginning of each fiscal year or period.

(c) The Administrator may extend the time for filing any declaration required under this Section 181.073, making any payment accompanying such declaration required under Section 181.075 of this chapter, or performing any other act, which is required by the provisions of Section 181.072 through Section 181.076, inclusive, for a period of not to exceed six (6) months beyond the original required date upon the request of the taxpayer, if such request is filed no later than the latest date on which such filing, such payment or such other action may be done or made.
(Ord. 2001-36. Passed 9-10-01.)

181.074 FORM OF DECLARATION.

(a) The declaration required by Section 181.072 shall be filed upon a form furnished by, obtainable from, or on a generic form acceptable to the Administrator, provided, however, credit shall be taken for City of Brooklyn tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.10 hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

(b) The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.

(c) Each person engaged in any transient business, profession, enterprise or activity subject to the tax imposed by Section 181.03 may be required to immediately file a declaration of estimated income and pay the estimated tax due thereon prior to the issuance of any permits or licenses by the City of Brooklyn or the execution of any rental agreement for the use of property of the City of Brooklyn for an event that will give rise to income subject to the tax imposed by Section 181.03.

(Ord. 2001-36. Passed 9-10-01.)

181.075 PAYMENT TO ACCOMPANY DECLARATION.

Such declaration of estimated tax to be paid to the City of Brooklyn shall be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the sixth, ninth and twelfth months after the beginning of the taxable year; provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates applicable to the payment of such estimated tax.

(Ord. 2001-36. Passed 9-10-01.)

181.076 ANNUAL RETURN.

On or before April 15 of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed in accordance with the provisions of Section 181.06 hereof, and any balance which may be due the City of Brooklyn shall be paid therewith in accordance with the provisions of Section 181.07 hereof. Should April 15 fall on a Saturday, Sunday or legal holiday, the return shall be due the next business day. However, any taxpayer may file, on or before the last day of the first month of the year following that for which such declaration or amended declaration was filed, an annual return and pay any balance due at such time, in lieu of filing a declaration or amended declaration, and in lieu of paying the final quarterly installment based upon a declaration or amended declaration of estimated tax.

(Ord. 2008-34. Passed 4-28-08.)

181.08 INTEREST ON UNPAID TAX.

If any amount of the tax imposed by this chapter, including all taxes withheld or required to be withheld by employers and all installments of estimated taxes required to be paid, is not paid on or before the last date prescribed for payment, interest in the amount of one percent (1%) per month or fraction thereof shall immediately become due on such amount.

(Ord. 2008-16. Passed 3-10-08.)

181.081 PENALTIES ON UNPAID TAX.

In addition to interest as provided in Section 181.08 hereof, penalties based on the unpaid tax are hereby imposed as follows:

- (a) For failure to pay taxes due on or before the last date prescribed in this chapter for payment -- other than taxes withheld; two percent (2%) per month or fraction thereof or thirty-five dollars (\$35.00), whichever is greater, not to exceed fifty percent (50%) of the amount of taxes not paid.

- (b) For failure to remit taxes withheld from employees on or before the last date prescribed in this chapter for payment; four percent (4%) per month or fraction thereof, not to exceed fifty percent (50%) of the amount of taxes not remitted.
- (c) If the sum of the amounts of quarterly installment payments made for the current tax year totals less than eighty (80%) of the amount of tax due for such year, as shown by the annual return, a penalty of twenty-five dollars (\$25.00) shall be assessed; provided, however, that no such penalty shall be assessed if the amount of quarterly installment payments made for such current tax year is equal to or greater than amount of the tax due for the immediately preceding tax year.
(Ord. 2001-36. Passed 9-10-01.)

181.082 EXCEPTIONS.

A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereof within the time prescribed by the Administrator; and provided further, that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after a final determination of the federal tax liability.
(Ord. 2001-36. Passed 9-10-01.)

181.083 ABATEMENT OF INTEREST AND PENALTY.

The Administrator shall have the authority to abate a penalty and/or interest for amounts of less than one hundred dollars (\$100.00) for good cause shown. Upon recommendation of the Administrator the Board of Review may abate penalty and/or interest for amounts of one hundred dollars (\$100.00) or more for good cause shown. The Board of Review additionally has the authority to:

- (a) Abate penalty and/or interest upon an appeal from the refusal of the Administrator to abate a penalty and/or interest for an amount less than one hundred dollars (\$100.00) for good cause shown;
- (b) Or an appeal to the Board despite the Administrator's decision not to recommend an abatement in the amount of one hundred dollars (\$100.00) or more for good cause shown. (Ord. 2007-39. Passed 10-9-07.)

181.084 VIOLATIONS.

Any person who shall:

- (a) Fail, neglect or refuse to make any return or declaration required by this chapter;
or
- (b) Make any incomplete, false or fraudulent return; or
- (c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter,
or
- (d) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or
- (e) Refuse to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers, and federal income tax returns relating to the income or net profits of a taxpayer; or
- (f) Fail to appear before the Administrator and to produce his books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or

- (g) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
- (h) Fail to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby; or
- (i) Give to an employer false information as to his true name, correct social security number and residence address, or fail to promptly notify an employer of any change in residence address and date thereof; or
- (j) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City of Brooklyn tax withheld, or to knowingly give the Administrator false information; or
- (k) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter;

shall be guilty of a first degree misdemeanor and shall be fined not more than one thousand dollars (\$1,000) or imprisoned not more than six (6) months or both, for each offense.
(Ord. 2001-36. Passed 9-10-01.)

181.085 LIMITATION ON PROSECUTION.

All prosecutions for violations of any of the provisions of this chapter shall be commenced within the time period provided for by the general laws of the State of Ohio.
(Ord. 2001-36. Passed 9-10-01.)

181.086 FAILURE TO PROCURE FORMS NOT EXCUSE.

The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying the tax.
(Ord. 2001-36. Passed 9-10-01.)

181.09 UNPAID TAXES RECOVERABLE AS OTHER DEBTS.

All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Civil actions to recover such taxes and penalties and interest on such taxes shall be brought within the time period provided for by the general laws of the State of Ohio. Except in the case of fraud, or omission of a substantial portion of income subject of this tax, or of failure to file a return, an additional assessment shall not be made after three (3) years from the time the return was due or filed, whichever is later, provided, however, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitation, the period within which an additional assessment may be made by the Administrator shall be one (1) year from the time of the final determination of the federal tax liability.
(Ord. 2001-36. Passed 9-10-01.)

181.091 REFUND TAXES ERRONEOUSLY PAID.

Taxes erroneously paid shall not be refunded unless a claim for refund is made within three (3) years from the date which such payment was made or the return was due, or within three (3) months after the final determination of the federal tax liability, whichever is later.
(Ord. 2001-36. Passed 9-10-01.)

181.092 AMOUNTS OF LESS THAN ONE DOLLAR.

Amounts of less than one dollar (\$1.00), shall not be collected or refunded.

(Ord. 2001-36. Passed 9-10-01.)

181.10 BROOKLYN RESIDENT SUBJECT TO INCOME TAX IN OTHER MUNICIPALITY.

A resident of Brooklyn who is required to and does pay, or has acknowledged liability for, a municipal tax on or measured by income, to another municipality upon the same income taxable under this chapter, may claim a credit of the amount of tax paid by him or her on his or her behalf to such other municipality but not in excess of the tax assessed by this chapter on such income; provided, however, that a resident of Brooklyn may not, pursuant to a decision of the Administrator, be entitled to such credit in the event he or she shall fail, neglect or refuse to file a return or form as is prescribed by the Administrator and required by this chapter.

(Ord. 2008-5. Passed 1-28-08.)

181.11 DISBURSEMENT OF FUNDS COLLECTED.

The funds collected under the provisions of this chapter of the City of Brooklyn shall be disbursed in the following manner:

- (a) First, such part thereof as shall be necessary to defray all expense of collecting the tax and of administering and enforcing the provisions of this chapter shall be paid. (Ord. 2001-36. Passed 9-10-01.)
- (b) Effective January 1, 2007, it is hereby determined that the balance remaining after payment of expenses referred to in subsection (a) hereof shall be deposited eighty-five percent (85 %) into the General Fund and fifteen percent (15 %) into the Capital Improvement Fund. (Ord. 2007-4. Passed 2-12-07.)

181.12 DUTY TO RECEIVE TAX IMPOSED.

It shall be the duty of the Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof, and to report all moneys so received; provided, however, that nothing in this Section 181.12 or elsewhere in this chapter shall be construed to prohibit the designation and use by the Administrator of public depository, as defined in Chapter 135 of the Ohio Revised Code, to receive on behalf of the Administrator and the City of Brooklyn, and to deposit to an account of the City of Brooklyn established therefor with such public depository, the tax, including any penalties and interest thereon, imposed by this chapter.

(Ord. 2001-36. Passed 9-10-01.)

181.121 DUTY TO ENFORCE COLLECTION.

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

(Ord. 2001-36. Passed 9-10-01.)

181.122 AUTHORITY TO MAKE AND ENFORCE REGULATIONS.

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

(Ord. 2001-36. Passed 9-10-01.)

181.123 AUTHORITY TO ARRANGE INSTALLMENT PAYMENTS.

(a) The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this chapter.

(b) Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Section 181.09 and 181.084 of this chapter shall apply.

(Ord. 2001-36. Passed 9-10-01.)

181.124 AUTHORITY TO DETERMINE AMOUNT OF TAX DUE.

In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to be due the City of Brooklyn 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. (Ord. 2001-36. Passed 9-10-01.)

181.125 AUTHORITY TO MAKE INVESTIGATIONS.

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

(Ord. 2001-36. Passed 9-10-01.)

181.126 AUTHORITY TO COMPEL PRODUCTION OF RECORDS.

The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(Ord. 2001-36. Passed 9-10-01.)

181.127 REFUSAL TO PRODUCE RECORDS.

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 or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with provisions of this chapter or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 181.084 hereof.

(Ord. 2001-36. Passed 9-10-01.)

181.128 CONFIDENTIAL NATURE OF INFORMATION OBTAINED.

(a) Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this section, shall, upon conviction thereof, be deemed guilty of a first degree misdemeanor and shall be subject to a fine or penalty of not more than one thousand dollars (\$1,000) or imprisoned for not more than six (6) months or both. Each disclosure shall constitute a separate offense.

(b) In addition to the above penalty, any employee of the City of Brooklyn who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.
(Ord. 2001-36. Passed 9-10-01.)

181.129 TAXPAYER REQUIRED TO RETAIN RECORDS.

Every taxpayer shall retain all records necessary to compute his tax liability for a period of five (5) years from the date his return is filed, or the withholding taxes are paid.
(Ord. 2001-36. Passed 9-10-01.)

181.1210 AUTHORITY TO CONTRACT FOR CENTRAL COLLECTION FACILITIES.

The Administrator may and he is authorized hereby to enter into an agreement on behalf of the City of Brooklyn with any other municipal corporation for the purpose of administering the income tax laws of such other municipal corporation as its agent and of providing a central collection facility for the collection of the income tax on behalf of such other municipal corporation.
(Ord. 2001-36. Passed 9-10-01.)

181.13 BOARD OF REVIEW ESTABLISHED.

A Board of Review, consisting of the Director of Finance, or a person designed by him, the Director of Law, or an Assistant Director of Law designated by him, and the Mayor, or a person designated by him, is hereby created. The Board shall select, each year for a one-year term, one of its members to serve as Chairman and one to serve as Secretary. A Majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 181.128 hereof with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal.
(Ord. 2001-36. Passed 9-10-01.)

181.131 DUTY TO APPROVE REGULATIONS AND TO HEAR APPEALS.

All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this chapter, must be approved the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.
(Ord. 2001-36. Passed 9-10-01.)

181.132 RIGHT OF APPEAL.

Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this chapter may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Administrator and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

(Ord. 2001-36. Passed 9-10-01.)

181.14 DECLARATION OF LEGISLATIVE INTENT.

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of the Council of the City of Brooklyn that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ord. 2001-36. Passed 9-10-01.)

181.141 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of tax so levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 181.09, 181.091, 181.092, 181.084, 181.085 and 181.086 hereof.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 181.06 and 181.071 of this chapter as though same were continuing.

(Ord. 2001-36. Passed 9-10-01.)