

**VILLAGE OF JACKSON CENTER, OHIO
INCOME TAX ORDINANCE**

Ordinance No. 08-28, Passed December 22, 2008, and Effective January 1, 2009

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SECTION 1. PURPOSE

The first 1.25% (Sections 3 and 3.1) of tax shall be to provide funds for the purposes of general municipal operations, constructions, maintenance of new equipment, extension and enlargement of municipal services and facilities and capital improvements of the Village of Jackson Center there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided. The additional .25% (Section 3.2) tax shall be used for the purposes as set forth in Ordinance No. 89-18.

SECTION 2. DEFINITIONS

As used in this Ordinance, the following words shall have the meanings ascribed to them in this Section, except as and if the context clearly indicates or requires a different meaning. The singular shall include the plural and the masculine shall include the feminine and the neuter:

“ADJUSTED FEDERAL TAXABLE INCOME” means a C corporation’s federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted in accordance with section 718.01(A)(1) of the Ohio Revised Code.

“ASSOCIATION” means a partnership, limited partnership, limited liability company, Sub Chapter S Corporation, or any other business entity, owned by one or more persons.

“BOARD OF REVIEW” means the Board created by and constituted as provided in Section 12 hereof.

“BUSINESS” means an enterprise, activity, profession, trade 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 but not limited to the renting or leasing of property, real, personal, or mixed.

“BUSINESS ALLOCATION” means the portion of net profits to be allocated to Jackson Center as having been made therein pursuant to Section 3 hereof.

“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.

“DOMICILE” means the permanent legal residence of a taxpayer. A taxpayer may have more than one residence but not more than one domicile.

“EMPLOYEE” means one who works for income, wages, salary, commission or other types of compensation in the service of and under the control of an employer. Any person upon whom an employer is required to withhold for either federal income or social security, or on whose account payments are made under the Workers’ Compensation Law, shall prima facie be an employee.

“EMPLOYER” means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on an income, salary, wage, commission, or other compensation basis.

“FISCAL YEAR” means an accounting period of twelve (12) months ending on any day other than December 31st.

“FORM 2106” means Internal Revenue Service Form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

“GENERIC FORM” means an electronic or paper form designed for reporting estimated municipal income taxes, and/or annual municipal income tax liability, and/or separate requests for refunds that contain all the information required on Jackson Center’s regular tax return and estimated payment forms, and are in a similar format that will allow processing of the generic forms without altering Jackson Center’s procedures for processing forms.

“GROSS RECEIPTS” means the total revenue derived from sales, work done, or service rendered.

“INCOME” means All monies and compensation in any form, subject to limitations imposed by ORC 718, derived from any source whatsoever, including but not limited to:

- (1) All income, qualifying wages, commissions, and other compensation from whatever source received by residents of Jackson Center.
- (2) All income, salaries, wages, commissions, and other compensation from whatsoever source received by nonresidents for work done or services performed or rendered or activities conducted in Jackson Center.
- (3) The portion attributable to the city of the net profits of all businesses, associations, professions, corporations, or other entities, from sales made, work done, services performed or rendered, and business or other activities conducted in Jackson Center.

“INCOME TAX COMMISSIONER” means the Jackson Center Village Administrator, or the individual or agent designated by the Village Administrator, with the approval of Council, to administer and enforce the provisions of this Ordinance.

“INTANGIBLE INCOME” means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. “Intangible income” does not include prizes, awards, or other similar games of chance.

“LIMITED LIABILITY COMPANY” means a limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the laws of another state.

“NET PROFITS” means, for taxable years prior to 2004, the net gain from the operation of a business, profession or enterprise including rental projects after provision for all costs and expenses incurred in the conduct thereof, including reasonable allowance for depreciation, depletion, amortization, and reasonable additions to reserves for bad debts, either paid or accrued in accordance with the recognized principles of accounting applicable to the method of accounting regularly employed, and without deduction for salaries paid to partners or other owners, all in accordance with the accounting system (i.e., cash or accrual) used by the taxpayer for federal income tax purposes. (For taxable years 2004 and later, see “adjusted federal taxable income”.) For a taxpayer who is an individual “net profit” means the individual’s profit, other than amounts described in Section 3, required to be reported on Schedule C, Schedule E, or Schedule F.

“NON-QUALIFIED DEFERRED COMPENSATION PLAN” means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

“NON-RESIDENT” means an individual domiciled outside the Village.

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

“OTHER ENTITY” means a person or unincorporated body not previously named or defined, and includes fiduciaries.

“PASS-THROUGH ENTITY” means a partnership, S Corporation, Limited Liability Company, or any other class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code. Unless otherwise specified, for purposes of this Ordinance the tax treatment for pass-throughs is the same as “Association”.

“PERSON” means every natural person, limited liability company, partnership, fiduciary, association, or corporation or other business entity, whether for profit or non-profit; whenever used in any clause prescribing and imposing a penalty, the term “person” as applied to associations, means the partners or members thereof, and as applied to corporations, the officers thereof.

“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 employees regularly in attendance. A taxpayer does not have a regular place of business outside Jackson Center solely by

consigning goods to an independent factor or other contractor outside of the Village for sale.

“QUALIFYING WAGES” means wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with section 718.03(A) of the Ohio Revised Code.

“RESIDENT” means an individual domiciled in the Village of Jackson Center.

“RESIDENT UNINCORPORATED BUSINESS ENTITY” means an unincorporated business entity having an office or place of business within the Village.

“TAXABLE INCOME” all Income, minus the deductions and credits allowed by this Ordinance.

TAXABLE YEAR – means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net profits are to be computed under this Ordinance and, in the case of a return for a fractional part of a year, the period for which such return is made. Unless approved by the Income Tax Commissioner, the taxable year of an individual shall be a calendar year.

“TAXPAYER” means an association, business, corporation, employer, person, or other entity required hereunder to file a return on income and/or to pay a tax thereon.

“VILLAGE” means the Village of Jackson Center.

SECTION 3. IMPOSITION OF TAX

(a) Subject to the provisions of Section 14, an annual tax for the purposes specified in Section 1, shall be levied on and after April 1, 1970, at the rate of one percent (1%) per annum upon the following:

(1) On all qualifying wages, commissions, rentals, and other compensation earned and/or received on and after April 1, 1970, by residents of the Village.

(2) On all qualifying wages, commissions, rentals, and other compensation earned and/or received on and after April 1, 1970, by non-residents for work done or services performed or rendered in the Village. Separation pay, termination pay, reduction-in-force pay, and other compensation paid as a result of an employee leaving the service of an employer shall be allocable only to the Village.

A. The Village of Jackson Center shall not tax the compensation of a non-resident individual who will be deemed to be an occasional entrant if all of the following apply:

1. The compensation is paid for personal services performed by the individual in the Village on twelve or fewer days during the calendar year, in which case the individual shall be considered an occasional entrant for purposes of The Village income tax. A day is a full day or any fractional part of a day.

2. In the case of an individual who is an employee, the principal place of business of the individual's employer is located outside the Village and the individual pays tax on compensation described in Section 3(b) to the municipality, if any, in which the employer's principal place of business is located, and no portion of that tax is refunded to the individual.

3. The individual is not a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such a promoter, all as may be reasonably defined by The Village.

B. Beginning with the thirteenth day an individual deemed to have been an occasional entrant to the Village performs services within the Village, the employer of said individual shall begin withholding the Village income tax from remuneration paid by the employer to the individual, and shall remit the withheld income tax to the Village in accordance with the requirements of this Ordinance. Since the individual can no longer be considered to have been an occasional entrant, the employer is further required to remit taxes on income earned in the Village by the individual for the first twelve days.

C. If the individual is self-employed, it shall be the responsibility of the individual to remit the appropriate income tax to the Village.

(3) A. On the portion attributable to the Village of the net profits earned on and after April 1, 1970, of all resident associations, unincorporated businesses, pass-through entities, professions or other activities derived from work done or services performed or rendered, and business conducted in the Village.

B. On a resident partner's or owner's share of the net profits of a resident associations, unincorporated businesses, pass-through entities, professions or other activities not attributable to the Village and not levied against such association or other unincorporated business entity.

(4) A. On the portion attributable to the Village of the net profits earned on and after April 1, 1970, of all nonresident associations, unincorporated business, professions or other activities, derived from work done or services performed or rendered, and business or other activities conducted in the Village, whether or not such association or unincorporated business entity has an office or place of business in the Village.

B. On a resident partner's or owner's share of the net profits of a nonresident associations, unincorporated businesses, pass-through entities, professions or other activities not attributable to the Village and not levied against such association or other business entity.

C. Distributions received by an owner domiciled in the Village from any pass-through entity from a non-resident pass-through entity such as a partnership, limited partnership, limited liability company or Sub-Chapter S Corporation shall be considered as income from an association as defined in Section 2(B) of this Ordinance. A credit shall be given for any Ohio municipal income tax paid by the non-resident entity at the entity level, (i.e. in the hands of the entity), where such non-resident entity is domiciled. This Division (C) codifies the interpretation of this Section as of January 1, 2003. Ref: R.C. 718.14(B).

D. Effective for tax years 2004 and later, the distributive share of income paid to an S corporation shareholder shall be taxable in the following manner:

1. If no portion of the net profits of the S corporation are allocated or apportioned to the State of Ohio, the distributive share is taxable only to the extent that it represents wages or net earnings from self-employment.

2. If any portion of the net profits of the S corporation are allocated or apportioned to the State of Ohio, the full amount of the distributive share is taxable.

(5) A. On the portion attributable to the Village of the net profits earned on and after April 1, 1970, of all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the Village, whether or not such corporations have an office or place of business in the Village.

B. The tax imposed by this Ordinance on corporations shall apply at the entity level to resident corporations which have elected to be taxed as a Sub-Chapter S corporation under the Internal Revenue Code. This Subdivision (B) codifies the interpretation of this Section as of January 1, 2003. Ref: R.C. 718.14(D).

(6) On all income received as gambling winnings as reported on IRS Form W-2G, Form 5754 and/or any other Form required by the Internal Revenue Service that reports winnings from gambling, prizes and lottery winnings.

(b) An employee who pays his business expenses from his commissions or other compensation, without reimbursement from his employer, may deduct from his gross commissions or other compensation business expenses allowed by the Internal Revenue Service for federal income tax purposes on federal form 2106, but only to the extent such expenses are incurred in earning commissions or other compensation subject to the tax imposed by this chapter. The form 2106 is subject to review and audit

by the Income Tax Commissioner. The expenses must be allocated in the same manner as the income to which the expenses are related.

(c) Net Profit from a business or profession conducted both within and without the boundaries of the municipal corporation shall be considered as having a taxable situs in the municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) Multiply the entire net profits of the business by a business apportionment percentage to be determined by:

A. Ascertaining the percentage which the average original cost of the real and tangible personal property owned or used by the taxpayer situated within the Village, during the period covered by the return, is of the average original cost value of all the real and tangible personal property, owned or used in the business, wherever situated, during such period. 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. Ascertaining the percentage which the gross receipts of the business from sales made and services performed in the Village, during the period covered by the return, are of the total gross receipts from all sales and services, wherever made or performed, during such period.

1. Sales made within the Village shall be deemed to include all sales of tangible personal property which is delivered within the Village regardless of where title passes if shipped or delivered from a stock of goods within the Village.

2. All sales of tangible personal property which is delivered within the Village, regardless of where title passes, even though transported from a point outside the Village, if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Village and the sales result from such solicitation or promotion.

3. All sales of tangible personal property which is shipped from a place within the Village to purchasers outside the Village, regardless of where title passes, if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

C. Ascertaining the percentage which the total wages, salaries and other compensation paid during the period covered by the return, to employees for services performed in the Village is of the total wages, commissions, and other compensation paid, during such period, to all employees within and outside the Village. For taxable years after 2003, wages, salaries, and other compensation shall be included to the extent that they represent qualifying wages.

D. Adding together the percentage determined in accordance with subsections a., b., and c. hereof, or such of the aforesaid percentages as are applicable to the particular taxpayer and dividing the total so obtained by the number of percentages used in deriving such total. A factor is applicable even though it may be allocable entirely in or outside the Village.

(2) In the event a just and equitable result cannot be obtained under the formula provided for herein, the Board of Review, upon application of the Taxpayer or the Income Tax Commissioner, shall, under uniform regulations adopted by the Board, have the authority to substitute other factors or methods calculated to effect a fair and proper apportionment, including the use of the "books and records" method.

(d) Operating Loss Carried Forward:

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

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

(3) Commencing with taxable years beginning subsequent to December 31, 1991 the net loss from an unincorporated or other business activity may not be used to offset qualifying wages, commissions or other non-business compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity (except any portion of a loss separately reportable for municipal tax purposes to another taxing entity) may be used to offset the profits of another for purposes of arriving at overall net profits.

(4) The Income Tax Commissioner shall provide by rules and regulations the manner in which such net operating loss carry forward shall be determined.

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

(1) The military pay or allowances of members of the armed forces of the United States and of members of their reserve components, including the Ohio National Guard.

(2) Payments from poor relief, pensions, social security, unemployment compensation or similar payments, including disability benefits received from local, state, or federal governments, or from charitable, religious, or education organizations;

- (3) Alimony received;
- (4) Income, dues, contributions, receipts from casual entertainment, amusements, sports events, and health and welfare activities received by religious, fraternal, charitable, scientific, literary, educational institutions or organizations, labor unions, lodges, and similar organizations;
- (5) Receipts by bona fide charitable, religious and educational organizations and associations, when those receipts are from casual entertainment, amusements, sports events and health and welfare activities conducted by bona fide charitable, religious and educational organizations and associations, and only to the extent that the said income is exempt from Federal Income Tax.
- (6) Any association, organization, corporation, club, or trust, which is exempt from federal taxes or income by reason of its charitable, religious, educational, literary, scientific, etc., purposes, but not including unrelated income that is subject to federal tax;
- (7) Gains from involuntary conversion, cancellation of indebtedness, interest on federal obligations, items of income already taxed by the state from which the Village 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; or
- (8) Earnings and income of all individuals under sixteen years of age whether residents or nonresidents.
- (9) Compensation paid under section 3501.28 or 3501.36 of the revised code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars (\$1,000.00) annually.
- (10) Parsonage allowance pursuant to section 107 of the internal revenue code. The clergy must be duly ordained, commissioned, or licensed by a religious body constituting a religious denomination, and must have authority to perform all sacraments of the religious body.
- (11) Compensation paid to an employee of a transit authority for operating a transit bus in or through the municipal corporation, unless the bus is operated on a regularly scheduled route, the operator is a resident or domiciled in the municipal corporation, or the headquarters of the authority or commission is located within the municipal corporation.
- (12) Compensation for personal injuries or for damages to property by way of insurance or otherwise, but this exclusion does not apply to compensation paid for lost salaries or wages or to compensation from punitive damages.
- (13) Intangible income as defined in Ohio Revised Code 718.01(A)(5).

(14) Income, 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 on income derived from interstate commerce, and/or is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of a municipality to impose net income taxes.

SECTION 3.1 SUPPLEMENTAL .25% TAX

(a) Purpose. The purpose of this tax is to provide funds for the purposes of general municipal operations, constructions, maintenance of new equipment, extension and enlargement of municipal services and facilities and capital improvements for the Village of Jackson Center, there shall be and is hereby levied a tax on qualifying wages, commissions, other compensation, and on net profits.

(b) Imposition of Tax. An annual income tax for the purposes specified in subsection (a) hereof shall be imposed at the rate of one-fourth of one percent (.25%) per annum in addition to the one percent (1%) currently being levied and collected.

(c) Levy, Collection, and Payment of Tax. Said tax shall be levied, collected and paid with respect to the qualifying wages, commissions, and other compensation on and after January 1, 1987, and with respect to the net profits of businesses, professions, or other activities earned on or after January 1, 1987. 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 profits for the fiscal year as shall be earned on or after January 1, 1987, to the close of the taxpayer's fiscal year. Thereafter, the taxpayer shall report on its fiscal year basis.

(d) Allocation of Funds. As set forth in Section 13 of this Ordinance.

(e) Scope. All of the sections of this Ordinance shall apply to the tax levied under this section.

(f) Income Tax Rules and Regulations. The income tax rules and regulations adopted pursuant to this Ordinance shall apply to the income tax levied under this section.

SECTION 3.2 SUPPLEMENTAL .25% TAX

(a) Purpose. The purpose of this tax is to provide funds for the purposes of constructing, repairing and improving waste water treatment facilities for the Village of Jackson Center, there shall be and is hereby levied a tax on qualifying wages, commissions, and other compensation, and on net profits.

(b) Imposition of Tax. An annual income tax for the purposes specified in subsection (a) hereof shall be imposed at the rate of one-fourth of one percent (.25%) per annum in addition to the one and one-fourth percent (1%) currently being levied and collected.

(c) Levy, Collection, and Payment of Tax. Said tax shall be levied, collected and paid with respect to the qualifying wages, commissions, and other compensation on and after January 1, 1990, and with respect to the net profits of businesses, professions, or other activities earned on or after January 1, 1990. 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 profits for the fiscal year as shall be earned on or after January 1, 1990, to the close of the taxpayer's fiscal year. Thereafter, the taxpayer shall report on its fiscal year basis.

(d) Allocation of Funds. As set forth in section 13 of this Ordinance.

(e) Scope. All of the sections of this Ordinance shall apply to the tax levied under this section.

(f) Income Tax Rules and Regulations. The income tax rules and regulations adopted pursuant to this Ordinance shall apply to the income tax levied under this section.

(g) Duration of this Section. This section shall continue to be effective insofar as the levy of taxes is concerned through December 31, 2009, and insofar as the collection of taxes levied in the aforesaid period and action or proceedings for collection of any tax so levied or enforcing any provisions of this section are concerned and shall continue effective until all said taxes levied in the aforesaid period are fully paid and any and all suits and transactions for the collection of said taxes or for the punishment of violations of this section shall have been terminated. Provided, however, that annual returns for the year ending December 31, 2009, shall be filed on or before April 15, 2010, and any tax shown due thereon for the year ending December 31, 2009, which is unpaid and collected under the provisions hereof, shall be paid on said date except in those cases in which the time for filing returns and/or payment of the tax due has been extended in accordance with the rules and regulations.

SECTION 4. EFFECTIVE DATE

The tax shall be levied, collected, and paid with respect to income, qualifying wages, commissions, and other compensation, and with respect to the net profits of businesses, professions or other activities earned and/or received in accordance with Ordinance No. 08-28, Passed December 22, 2008, and Effective January 1, 2009. Ordinance No. 08-28 replaces Ordinance No. 70-03, passed February 2, 1970, and all supplements and amendments made thereto. (A history of Ordinance supplements and amendments follows Section 99 of this Ordinance.)

SECTION 5. RETURN AND PAYMENT OF TAX

(a) Each person who engages in business, or whose income, qualifying wages, commissions, and other compensation are subject to the tax imposed by this Ordinance shall, whether or not a tax be due thereon, make and file on or before April 15th of each year, or on or before the federal filing date if it is other than April 15th a return with the Village on a form or forms furnished or obtained upon request from the Income Tax Commissioner, or on an acceptable generic form as defined in this Chapter, setting forth:

(1) The aggregate amounts of income, qualifying wages, commissions and other compensation earned and/or received by the taxpayer, and income from such business less allowable expenses incurred in the acquisition of such gross income, during the preceding year and subject to such tax;

(2) The amount of the tax imposed by this Ordinance on such income; and

(3) Such other pertinent statements, information returns, or other information returns or information as the Tax Commissioner requires, including but not limited to copies of all W-2 forms, 1099 Miscellaneous Income Forms, page one of form 1040, Page One and Two of Form 1120, 1120S (including (K-1)), 2106, 1065, Schedule C (including cost of goods manufactured and/or sold), Schedule E, schedule F and any other Federal Schedules, if applicable. Also included shall be a statement that the figures used in the return are the figures used in the return for the federal income tax, adjusted to set forth only such income as is taxable under the provisions of this Ordinance. For businesses the entire Federal return and supporting schedules shall be submitted.

(b) A taxpayer on a fiscal year accounting basis for federal tax purposes shall, beginning with said taxpayer's first fiscal year any part of which falls within the tax period, pay the tax on the basis of said taxpayer's fiscal year and shall file annual returns by the fifteenth (15th) day of the fourth (4th) month following the end of the fiscal year or period, or on or before the federal filing date if it is other than the 15th day of the fourth month from the end of such fiscal year or period.

(c) Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for the filing of the Village of Jackson Center Income Tax Return by filing a copy of the taxpayer's federal extension request with the Village's Department of Taxation. Any taxpayer not required to file a federal income tax return may request an extension for filing a Village of Jackson Center Income Tax Return in writing. The request for extension must be filed on or before the original due date for the annual return. If the request is granted, the extended due date of the municipal income tax return, for individuals, shall be the last day of the month following the month to which the federal income tax due date has been extended. For businesses, if the extension is filed through the Ohio Business Gateway the extended due date shall be the last day of the month to which the due date of the federal income tax return has been extended. If not filed through the Ohio Business gateway the extended due date shall be the last day of the month following the month to which the due date of the

federal income tax return has been extended. For each year for which an extension is requested a tentative return, accompanied by payment of the amount of tax shown to be due thereon, must be filed by the date the return is normally due. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended, but interest shall be assessed from the original due date of the return. The Tax Commissioner may deny a taxpayer's request for an extension if the taxpayer:

- (1) Fails to timely file the request, or;
- (2) Fails to file a copy of the federal extension request, or;
- (3) Owes the City any delinquent income tax, penalty, or interest or has failed to file any required income tax return, report, or other related document for a prior tax period.

(d) The taxpayer making such return shall, at the time of the filing thereof, pay to the Village 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 6, or where any portion of the tax shall have been paid by the taxpayer, pursuant to the provisions of Section 7, 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 the return. Should it then appear that the taxpayer has paid more than the amount of tax to which the Village is entitled under the provisions of this chapter, such overpayment shall be refunded, or at option of the taxpayer, credited to said taxpayer's next year's tax liability; provided, however, that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded. Within three months from the final determination of any federal tax liability affecting the taxpayer's Village tax liability, such taxpayer shall make and file an amended Village return showing income subject to the Village tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

(e) (1) Where necessary an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in this Ordinance. Such amended returns shall be on a form obtainable on request from the Income Tax Commissioner. A taxpayer may not change the method of accounting (i.e., cash or accrual) or apportionment of net profits after the due date for filing the original return.

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

(f) An adjustment made to a tax return by the department of taxation, after the return has been filed in good faith by the taxpayer, will not be made by the department if the result of the adjustment is equal to or less than one dollar (\$1.00) as underpayment or overpayment of tax.

(g) (1) Any affiliated group which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code may file a consolidated return with the Village.

(2) In the case of a corporation that carries 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 Village constituting a portion only of its total business, the Income Tax Commissioner shall require such additional information as may be necessary to ascertain whether net profits allocable to the Village are being distorted by the shifting of income, apportionment of expenses or other devices available to a common control. If the Income Tax Commissioner finds that a person's net profits allocable to the Village are distorted by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity, or by some other method, he shall adjust such transactions so as to produce a fair and proper allocation of net profits to the Village. If necessary, the Income Tax Commissioner may require the filing of a consolidated return.

(h) Each taxpayer may offset business losses against business net profits from any business conducted in the City or in any municipality that does not levy an income tax on net profits therefrom.

(i) Business losses may not be used as an offset against non-business income (See "Operating Loss Carried Forward", Sec. 3(d)(3)).

(j) Any business, profession, association or corporation reporting a net loss is subject to the filing requirements of this Ordinance.

(k) The officer or employee of such employer having control or supervision or charged with the responsibility of filing the return and making the payment shall be personally liable for failure to file the return or pay the tax, penalties, or interest due as required herein. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer's or employee's liability for a prior failure of such business to file the return or pay taxes, penalties, or interest due.

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

SECTION 6. COLLECTION AT SOURCE

(a) Each employer within or doing business within the Village who employs one or more persons on an income, qualifying wage, commission, or other compensation basis, shall, at the time of payment thereof, deduct there from one and one-half percent (1.5%) of the gross income, qualifying wages, commissions, or other compensation due from the employer to the employee. On or before the last day of each month following the close of the calendar quarter, a return must be filed and payment made to the Village Income Tax Department covering the previous quarter's liability. However, an employer who withholds one hundred dollars (\$100) or more per month, based on the previous tax year's monthly average, must, before the 20th of each following month, pay the taxes so withheld to the Village Income Tax Department on a monthly basis. Such return shall be on a form prescribed by or acceptable to the Village Income Tax Department and shall be subject to the rules and regulations prescribed by the Village. The Income Tax Commissioner is authorized to enter into agreement with employers outside the Village, provided they have the written consent of the employees affected, to collect such taxes at the source in the same manner as provided herein.

(b) Such employer in collecting the tax shall be deemed to hold the same until payment is made by such employer to the Village as a trustee for the benefit of the Village, and any such tax collected by such employers shall, until the same is paid to the Village, be deemed a trust fund in the hands of such employer.

(c) However, no person shall be required to withhold the tax on the wages or other compensation paid domestic servants employed exclusively in or about such person's residence.

(d) On or before February 28th of each year, each employer shall file a withholding return setting forth the name, address, and social security number of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the Income Tax Commissioner.

(e) On or before February 28 of each year all individuals, businesses, employers, brokers or others who engage persons, either on a fee or commission basis or as independent contractors and not employees (i.e., those who are not subject to withholding) must provide the Village's Income Tax Department with copies of all 1099 Miscellaneous Income Forms and/or a list of names, addresses, Social Security numbers or federal employer identification numbers, and a total amount of earnings, payments, bonuses, commissions and/or fees paid to each person for any services provided in the Village.

(f) All employers that provide any contractual service within the Village, and who employ subcontractors in conjunction with that service shall, prior to commencement of the service, provide the Village the names, addresses and federal identification numbers of the subcontractors. The subcontractors shall be responsible for all income tax employer requirements under this Ordinance.

(g) The officer or the employee having control or supervision of or charged with the responsibility of withholding the tax, and/or of filing the report and making payment, is personally liable for failure to file the report or pay the tax due as required by this section. The dissolution of a corporation or limited partnership does not discharge an officer's or employee's liability for a prior failure of the corporation or limited partnership to file returns or pay the tax due.

SECTION 7. DECLARATIONS

(a) Every person who anticipates any taxable income which is not subject, in whole or in part, to the provisions of Section 6, or who engages in any business, profession, enterprise or activity shall file a declaration setting forth such estimated income or the estimated profit or loss from such business during the year covered by the declaration, together with the estimated tax due thereon, if any. However, if a person's income is wholly from wages from which tax will be withheld and remitted to the Village in accordance with Section 6, or the amount of the estimated tax not withheld or not fully withheld is less than one hundred dollars (\$100), such person need not file a declaration.

(b) Each person required to file a declaration shall file such declaration on or before April 15th of each year. In the case of a person starting in business, such declaration shall be filed within one hundred five (105) days of the date said taxpayer starts such business. Should the federal income tax due dates change for any tax year, the dates specified in this Section shall then change to be the same as the federal due dates.

(c) Such declaration shall be filed upon a form or forms furnished by or obtainable upon request from the Village Income Tax Department, or on an acceptable generic form as defined in this Chapter. The form or forms may contain a statement that the figures used in making such declaration are the figures used in making the declaration of the estimate for federal income tax, adjusted to set forth only such income as is taxable under the provisions of this Ordinance.

(d) Such declaration of estimated tax to be paid to the Village shall be accompanied by a payment of at least 22.5% of the estimated tax. Exclusive of taxpayers filing on a fiscal year basis, at least a similar amount shall be paid on or before July 31st, October 31st, and January 31st of each year. Such estimate may be amended at anytime. A taxpayer reporting on a fiscal year basis shall file, beginning with taxpayer's first fiscal year any part of which falls within the tax period, a declaration on or before the fifteenth day of the fourth month of the taxpayer's taxable year accompanied by a payment of at least 22.5% of the estimated tax shown due thereon. At least a similar amount shall be paid on or before the fifteenth day of the sixth month, the fifteenth day of the ninth month, and the fifteenth day of the twelfth month of the taxpayer's taxable year.

(e) Taxpayers that are not individuals must remit 22.5% of the estimated tax liability for the current year on or before the day on which the annual tax return for the prior year is required to be filed disregarding any extension or, in the case of a fiscal year taxpayer, the fifteenth day of the fourth month of the taxpayer's taxable year. Exclusive

of taxpayers filing on a fiscal year basis, at least a similar amount shall be paid on or before June 15th, September 15th, and December 15th of each year. Such estimate may be amended at any time.

(f) Penalty and interest will not be imposed for the late payment or nonpayment of estimated tax liability if the taxpayer has remitted an amount at least equal to one hundred percent of the taxpayer's tax liability for the preceding year, provided that the return for the preceding year reflected a twelve (12) month period and the taxpayer filed a return for the preceding year; or the taxpayer has remitted an amount equal to ninety percent (90%) of the final tax liability for the tax year due on or before the federal annual return filing date of the current year; or if the taxpayer, which is an individual, was not domiciled within the Village of Jackson Center on the first day of January of the current calendar year.

SECTION 8. DUTIES OF THE INCOME TAX COMMISSIONER

(a) (1) It shall be the duty of the Income Tax Commissioner to collect and receive the tax imposed by this Ordinance, in the manner prescribed by this chapter, from the taxpayers. It shall be the duty of the Income Tax Commissioner to prescribe the form and method of keeping the accounts and records to be rendered to said office and shall maintain accurate records showing the amount received from each taxpayer and the date of such receipt for a minimum of six (6) years.

(2) The Income Tax Commissioner shall demand and receive all taxes due the Village and shall make a written report to Council each month of all moneys collected during the preceding month.

(b) The Income Tax Commissioner is hereby charged with the enforcement of provisions of this Ordinance and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and 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 Ordinance, and is hereby charged with the internal audit of all accounts and returns which includes the re-examination and corrections of returns.

(c) The Income Tax Commissioner is authorized to arrange for the payment of unpaid taxes, interest, and penalties on a schedule of installment payments, when the taxpayer has proven to the Income Tax Commissioner that, due to certain hardship conditions said taxpayer 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 said taxpayer under this Ordinance. Failure to make any deferred payments when due shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Sections 10 and 99 shall apply.

(d) The Income Tax Commissioner shall further fix the amount of tax due from a taxpayer who fails to file a return or who has filed a return which does not show the proper amount of tax due after said taxpayer has established the same from an audit or

examination of the taxpayer's income and shall send to the taxpayer by certified mail a written statement (i.e., assessment) showing the amount of tax so fixed together with the interest and penalties thereon, if any. Such determination of the Director may be modified or amended based upon information or data subsequently secured by or made available to the Director. If the taxpayer fails to respond to the assessment notice within thirty (30) days from postmark date of the notice, the tax, penalties, and interest assessed shall become due and payable and collectible as are other unpaid taxes, penalty, and interest.

(e) The Income Tax Commissioner shall be the Jackson Center Village Administrator under the supervision of the Board of Review and Council. The Village Administrator, with the approval of Council, may appoint an Income Tax Commissioner.

(f) Subject to the consent of the Board of Review or pursuant to regulations approved by the Board, the iNCOME tAX cOMMISSIONER shall have the power to comprise any interest or penalty, or both, imposed by Section 10.

SECTION 9. POWERS OF THE INCOME TAX COMMISSIONER; CONFIDENTIALITY

(a) The Village Administrator, and any authorized Income Tax Commissioner, and its agents or employees, is hereby authorized to examine the books, papers, records, and Federal and State income tax returns of any employer, or of any taxpayer or person subject to the tax, for the purposes 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, within ten (10) calendar days following a written request by the Income Tax Commissioner or duly authorized agent or employee, the means, facilities, and opportunity for making such examination and investigation as are hereby authorized.

(b) The Income Tax Commissioner or 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, papers, records, and Federal and State income tax returns and the attendance of all persons before the Income Tax Commissioner or duly authorized agent or employee, whether as parties or witnesses, whenever it is believed such persons have knowledge of such income.

(c) The refusal to produce books, papers, records, and federal and State income tax returns or the refusal to submit to such examination by any employer subject to or presumed to be subject to the tax, or by any officer, agent, or employer of a person subject to tax or required to withhold tax, or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Income Tax Commissioner authorized hereby shall be deemed a violation of this chapter punishable as prescribed in Section 99.

(d) Any information gained as a result of any returns, investigations, verification, or hearings required or authorized by this Ordinance or rules and regulations issued under

this Ordinance shall be confidential, and no disclosure thereof shall be made except for official tax purposes or as ordered by a court of competent jurisdiction. Any person divulging such information in violation of this section shall be guilty of a misdemeanor of this first degree. Each disclosure shall constitute a separate offense. In addition, an employee or agent of the Village who violates this section shall be subject to immediate dismissal.

SECTION 10. INTEREST AND PENALTIES

(a) All taxes imposed, including estimated taxes, and moneys withheld or required to be withheld by employers under the provisions of this Ordinance and remaining unpaid after they become due shall bear interest at the rate of one percent (1%) per month or fraction of a month thereof.

(b) In addition to interest as provided in subsection (A.) hereof, penalties based on the unpaid tax are hereby imposed as follows:

(1) For failure to pay tax due, other than tax withheld, one percent (1%) per month or fraction of a month thereof.

(2) For failure to withhold and/or remit taxes withheld from employees, five percent (5%) per month or fraction of a month thereof, to a maximum of fifty percent (50%).

(c) Any person required to file a tax return with the Village and who fails to file, or to timely file, a return shall be liable to pay a penalty to twenty-five dollars (\$25.00) for the first instance and fifty dollars (\$50) for each subsequent instance, even if no tax is due.

(d) A penalty shall not be assessed on an additional tax assessment made by the Income Tax Commissioner when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Income Tax Commissioner; and provided further, that in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after final determination of the federal tax liability.

(e) Upon recommendation of the Income Tax Commissioner, the Board of Review may abate a penalty or interest or both, or upon an appeal from the refusal of the Income Tax Commissioner to recommend abatement of penalty and interest, the Board of Review may nevertheless abate penalty or interest or both.

SECTION 11. COLLECTION OF UNPAID TAXES; REFUNDS OF OVERPAYMENTS

(a) All taxes imposed by this Ordinance shall be collectible, together with any interest and penalties thereon, by suit as other debts of like amount are recoverable. Except in the case of fraud, omission of a substantial portion of income subject to this

tax or failure to file a return, an additional assessment shall not be made after three years after the tax was due or the return was filed, whichever is later. However, In the case of fraud, omission of 25% or more of income subject to this tax, or failure to file a return, all additional assessments shall be made and all prosecutions to recover Municipal income taxes and penalties and interest thereon shall be brought within six (6) years after the tax was due or the return was filed, whichever is later. In those cases in which the Director of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitations, the period within which an additional assessment may be made by the Income Tax Commissioner shall be extended three years from the time of the final determination of the Federal tax liability.

(b) Taxes erroneously paid shall not be refunded, unless a claim for a refund is made. Claims for refund of municipal income taxes must be brought within three years after the tax was paid or the return was filed, whichever is later. In addition, the following shall apply regarding refunds of tax withheld from non-qualified deferred compensation plans (NDCP):

(1) A taxpayer may be eligible for a refund if the taxpayer has suffered a loss from a NDCP. The loss will be considered sustained only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to the NDCP. Full loss is sustained if no distribution of money and property will be made by the NDCP.

(2) A taxpayer who receives income as a result of payments from a NDCP, and that income is less than the amount of income deferred to the NDCP and upon which municipal tax was withheld, then a refund will be issued on the amount representing the difference between the deferred income that was taxed and the income received from the NDCP. If different tax rates applied to the tax years in which deferrals, a weighted average of the different tax rates will be used to compute the refund amount.

(3) Refunds shall be allowed only if the loss is attributable to the bankruptcy of the employer who had established the NDCP, or the employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified compensation.

(c) Income tax that has been deposited with the Village of Jackson Center, but should have been deposited with another municipality, is allowable by the Village of Jackson Center as a refund but is subject to the three-year limitation on refunds. Income tax that should have been deposited with the Village of Jackson Center, but was deposited with another municipality, shall be subject to recovery by the Village of Jackson Center. The Village of Jackson Center will allow a non-refundable credit for any amount owed the Village of Jackson Center that is in excess of the amount to be refunded by the other municipality, as long as the tax rate of the other municipality is the same or higher than the Village of Jackson Center's tax rate. If the Village of Jackson Center's tax rate is higher, the tax representing the net difference of the rates is also subject to collection by the Village of Jackson Center.

SECTION 12. BOARD OF REVIEW

(a) A Board of Review shall consist of a member of Village Council, and two other individuals who are not serving as employees, elected officials or appointees of the Village. All members are to be appointed by the Mayor. The terms shall be three (3) years in length, shall overlap so that only one term expires per year, and Board members may serve no more than three (3) consecutive terms. 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 shall be conducted privately, and the provisions of Section 9 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 on appeal.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Income Tax Commissioner under the authority conferred by this Ordinance must be approved by the Board of Review before the same becomes effective. The Board shall hear and pass on appeals from any ruling or decision of the Income Tax Commissioner, and at the request of the taxpayer or Income Tax Commissioner, is empowered to substitute an alternate method of allocation.

(c) Any person dissatisfied with any ruling or decision of the Income Tax Commissioner which is made under the authority conferred by this Ordinance, and who has filed the required returns or other documents pertaining to the contested issue, may appeal there from to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Income Tax Commissioner. The appeal shall be in writing and shall state why the decision should be deemed incorrect or unlawful. The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such ruling or decision, or any part thereof. The Board must schedule a hearing within forty-five (45) calendar days of receiving the appeal. The Board must issue a written decision within sixty (60) days after the final hearing and send a notice of its decision by ordinary mail to the taxpayer within 15 days after issuing the decision.

(d) 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. For matters relating to tax years beginning on or after January 1, 2004, any ruling or decision of the Board of Appeal may be appealed to a court of competent jurisdiction or to the State Board of Tax Appeals.

SECTION 13. APPORTIONMENT OF FUNDS

The funds collected under the provision of Section 3 shall initially be deposited into the G-3 Income Tax Fund, and then applied for the following purposes, and in the following order, to-wit:

(a) All administrative costs pertaining to the administration of the Village income tax and tax refunds shall be appropriated to and dispersed from this fund. The estimated

amount of the annual administrative costs shall be deducted from the January receipts. If an agent is used for tax administration on behalf of the Village, the administrative costs shall be deducted on a schedule provided by the agent.

(b) The remaining balance shall be distributed each month to the Capital Improvement Fund (63.30%), the General Improvement Fund (20.00%), and the Debt Service Fund (16.70%).

SECTION 14. CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES

Resident individuals of the Village who are required to pay and do pay tax to another municipality on income, qualifying wages, commissions, and other compensation for work done or services performed outside the Village or net profits from businesses, professions, or other activities conducted outside the Village, may claim a credit of the amount of the tax paid by them or on their behalf to such other municipality to the extent of the tax imposed by this Ordinance on such income, such credit being limited to one and one-half percent (1.5%) rate on income taxed by both the Village and such other municipality. A return must be filed for the purpose of claiming such credit or allowance, together with such evidence of the payment of similar tax to the municipality in which such resident has a source of income as the Income Tax Commissioner may require.

SECTION 15. SEVERABILITY

This Ordinance 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. Any sentence, clause, section, or part of this Ordinance, or any tax against or exemption granted any individual, or any of the several groups of persons, or forms of income specified herein is found to be unconstitutional or illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such clause, sentence, 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 Council that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence or part hereof not been included therein.

SECTION 16. COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE

(a) This Ordinance shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied in the aforesaid period and actions or proceedings for collecting any tax so levied or enforcing any provisions of this Ordinance are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this Ordinance have been fully terminated, subject to the limitations contained in Sections 11 and 99 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 5 and 6 as though the same were continuing.

SECTION 17. RULES AND REGULATIONS

The Council adopts the Regional Income Tax Agency (RITA) Rules & Regulations for use as the Village of Jackson Center's Income Tax Rules and Regulations, and they are hereby incorporated by reference as part of this Ordinance. In the event of a conflict with any provision(s) of the Village of Jackson Center's Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede.

SECTION 99. PENALTY

(a) Any person who:

(1) Fails, neglects, or refuses to make any return or declaration required by this Ordinance; or

(2) Knowingly makes any incomplete, false, or fraudulent tax return; or

(3) Fails, neglects, or refuses to pay the tax penalties or interest imposed by this Ordinance; or

(4) Fails, neglects, or refuses to withhold the tax from his employees or remit such withholding to the Income Tax Commissioner; or

(5) Refuses to permit the Income Tax Commissioner or any duly authorized agent or employee to examine his books, records, papers, and federal and State income tax returns relating to the income or net profits of a taxpayer; or

(6) Fails to appear before the Income Tax Commissioner and to produce his books, records, papers, or federal and State income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Income Tax Commissioner; or

(7) Refuses to disclose to the Income Tax Commissioner any information with respect to the income or net profits of a taxpayer; or

(8) Fails to comply with the provisions of this Ordinance or any order or subpoena of the Income Tax Commissioner authorized hereby; or

(9) Gives to an employer false information as to said person's true name, correct social security number and residence address, or fails to notify promptly an employer of any change in residence address and date thereof; or

(10) Fails to use ordinary diligence in maintaining proper records of employees' addresses, total wages paid, and Village tax withheld, or knowingly gives the Income Tax Commissioner false information; or

(11) Attempts to do anything whatever to avoid the payment of the whole or any part of the tax, penalties, or interest imposed by this Ordinance;

Shall be guilty of a misdemeanor of the first degree, which is a fine of not more than one thousand dollars (\$1,000) or imprisonment of not more than one hundred eighty (180) days, or both.

(b) All prosecutions under this section must be commenced within the time limits set forth in Ohio Revised Code 718.12.

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

Income Tax Ordinance History

ORDINANCE NO. 01-40

(Amending Ordinance No.'s 70-03, 70-18, 74-14, 86-27, 89-18, and 92-23)

Passed by the Village Council December 10, 2001 and Effective January 1, 2002

(Ordinance No. 01-40 amended by Ordinance No. 04-20 Passed August 23, 2004 and Effective September 23, 2004)

(Ordinance No. 01-40 amended by Ordinance No. 05-37 Passed and Effective December 12, 2005)