

**ORDINANCE NO 2008-30**

**AN ORDINANCE REPEALING SECTION 181 OF MONROEVILLE, OHIO'S CODIFIED ORDINANCES, AND RE-CREATING SECTION 181 TO LEVY AN INCOME TAX TO PROVIDE FUNDS FOR THE PURPOSE OF GENERAL MUNICIPAL OPERATIONS, THEREBY REPEALING ORDINANCE NO 2006-29 AND ORDINANCE NO. 2007-30 IN THEIR ENTIRETY**

**WHEREAS**, it has become necessary to amend certain sections of the Village of Monroeville's income tax ordinance to be in compliance with Ohio Revised Code Section 718 and recent Court decisions and House bills; and

**WHEREAS**, the Council for the Village of Monroeville deems it in the best interest of the Village to levy a tax to provide funds for the purposes of general municipal operations, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvement of municipal services and facilities and capital improvements, on all salaries, wages, commissions and other compensations earned by residents of this municipality; on all salaries, wages, commissions and other compensation earned by non-residents of this municipality; on the net profits earned on all businesses, professions or other activities conducted by residents of this municipality; on the net profits earned on all businesses, professions or other activities conducted in this municipality by non-residents, and on the net profits earned by all corporations doing business in this municipality as the result of work done or services performed or rendered in this municipality; requiring the filing of returns and furnishing of information by employers and all those subject to said tax; imposing on employers the duty of collecting the tax at the source and paying the same to this municipality providing for the administration, collection and enforcement of said tax; declaring violation thereof to be a misdemeanor and imposing penalties thereof.

**NOW THEREFORE BE IT ORDAINED** by the Council for the Village of Monroeville, Huron County, Ohio:

SECTION 1. That Chapter 181 of the Village of Monroeville's Codified Ordinances be and is hereby repealed in its entirety and that Chapter 181 of Monroeville's Codified Ordinances is re-created to read as follows:

SECTION 181.01 PURPOSE

To provide funds for the purposes of general municipal operations, of this municipality there shall be, and is hereby, levied a tax on salaries, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

SECTION 181.02 DEFINITIONS

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

**ADJUSTED FEDERAL TAXABLE INCOME** - A C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, but including subsequent adjustments from required additions and deductions. Pass-through entities must compute adjusted federal taxable income as if the pass-through entity was a C corporation. This definition does not apply to any taxpayer required to file a return under Ohio R.C. 5745.03 or to the net profit from a sole proprietorship.

A. Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income;

B. Add an amount equal to five percent (5%) of intangible income deducted under A. above, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

C. Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

D. (1). Except as provided in subsection D(2) of this Section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

D. (2). Subsection D(1) of this Section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

E. Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

F. In the case of a real estate investment trust and regulated investment company, add all amount with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

G. If the taxpayer is not a C corporation and is not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C corporation, except:

1. Guaranteed payments and other similar amounts paid or accrued to a partner, former partner, member, or former member shall not be allowed as a deductible expense; and

2. Amounts paid or accrued to a qualified self-employed retirement plan with respect to an owner or owner-employee of the taxpayer, amounts paid or accrued to or for health insurance for an owner or owner-employee, and amounts paid or accrued to or for life insurance for an owner or owner-employee shall not be allowed as a deduction.

H. Nothing in Section 2 hereof shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

I. Nothing in this ordinance shall be construed as limiting or removing the ability of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.

ADMINISTRATOR - The Clerk-Treasurer of the Village of Monroeville, Ohio.

ASSOCIATION - A partnership, limited partnership, liability company, and Sub-S Corporation or any other form of unincorporated enterprise, owned by one or more persons.

BOARD OF REVIEW - The Board created by and constituted as provided in section 13 of this Ordinance.

BUSINESS - An 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 but not limited to the renting or leasing of property, real, personal or mixed.

CORPORATION - 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.

DEPUTY ADMINISTRATOR – Any person appointed to assist the Administrator by the Administrator. The Deputy Administrator shall have all the rights of the Administrator under the law, unless otherwise set forth by the Administrator or the legislative authority.

**DOMICILE** - A principal residence that the taxpayer intends to use for an indefinite time and to which whenever he is absent he intends to return.

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

**EMPLOYER** - 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 a salary, wage, commission, or other compensation basis.

**ESTIMATED TAX LIABILITY** - The amount that a taxpayer estimates to be the taxpayer's liability for the municipal income tax for a year prior to applying any credits, estimated tax payments, or withheld taxes for the year.

**FISCAL YEAR** - An accounting period of twelve (12) months or less ending on any day other than December 31<sup>st</sup>.

**FISCAL YEAR TAXPAYER** - A taxpayer that reports municipal income tax on the basis of a twelve-month period that does not coincide with the calendar year.

**FORM 1040** - Includes all Internal Revenue Service 1040 forms filed by a taxpayer pursuant to the Internal Revenue Code.

**FORM 2106** - Internal Revenue Service Form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

**GAMBLING WINNINGS** – The gross proceeds derived from state-conducted lotteries and non-state conducted sweepstakes, wagering, pools, or lotteries, and other wagering transactions such as para-mutual pool for horse races, dog races and other sporting events, and winnings from (including but not limited to) bingo, keno, slot machines, gaming tables and other games of chance.

**GENERIC FORM** - An electronic or paper form designed for reporting estimated municipal income taxes and annual municipal income tax liability that is not prescribed by a particular municipality for the reporting of that municipality's tax on income.

**GROSS RECEIPTS** - The total income of taxpayers from whatever source derived.

**INTANGIBLE INCOME** - 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, investment in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. Intangible income does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chance.

**INCOME FROM A PASS-THROUGH ENTITY** - Partnership income of partners, membership interests of members of a limited liability company, distributive shares of shareholders of an S corporation, or other distributive or proportionate ownership shares of income from other pass-through entities.

**INTERNAL REVENUE CODE** - The Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.1, as amended.

**INTERNET**- The international computer network of both federal and nonfederal interoperable packet switched data networks, including the graphical sub network known as the World Wide Web.

**JOINT ECONOMIC DEVELOPMENT DISTRICTS** - Districts created under the Ohio Revised Code Sections 715.70 through 715.83, as amended from time to time.

**LIMITED LIABILITY COMPANY** - A limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the laws of another state.

**MUNICIPALITY** - The Village of Monroeville.

**NET PROFITS** - For a taxpayer other than an individual, net profit means adjusted federal taxable income. For an individual, net profit is the individual's profit that is required to be reported on Schedule C, Schedule E, and Schedule F of the individual's federal income tax return.

**NONQUALIFIED DEFERRED COMPENSATION PLAN** - A compensation plan described in Section 3121 (v)(2)(C) of the Internal Revenue Code.

**NON-RESIDENT** - An individual domiciled outside this municipality.

**NON-RESIDENT INCORPORATED BUSINESS ENTITY** - An incorporated business entity not having an office or place of business within this municipality.

**NON-RESIDENT UNINCORPORATED BUSINESS ENTITY** - An unincorporated business entity not having an office or place of business within this municipality.

**OTHER PAYER** - Any person, other than an individual's employer or the employer's agent, that pays an individual any item included in the taxable income of the individual.

**OWNER** - A partner of a partnership, a shareholder of an S corporation, a member of a limited liability company, or other person with an ownership interest in a pass-through entity.

**OWNER'S PROPORTIONATE SHARE** - With respect to each owner of a pass-through entity, means the ration of:

A. The owner's income from the pass-through entity that is subject to taxation by the municipal corporation, to

B. The total income from that entity of all owners whose income from the entity is subject to taxation by that municipal corporation.

**PASS-THROUGH ENTITY** - 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 and Ohio Revised Code Section 718.14(A)(3).

**PENSION** - Income earned or received as a result of retirement from employment from an IRS qualified retirement plan and which is generally, although not exclusively, reported to the taxpayer by the payer on a Form 1099-R or similar form.

**PERSON** - Includes individuals, firms, companies, business trusts, estates, trusts, partnerships, limited liability companies, associations, corporations, governmental entities, and any other entity.

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

**PRINCIPAL PLACE OF BUSINESS** - In the case of an employer having headquarter activities at a place of business within a taxing municipality, the place of business at which the headquarters is situated. In the case of any employer not having its headquarter activities at a place of business within a taxing municipality, the term means the largest place of business located in the taxing municipality.

**QUALIFIED PLAN** - A retirement plan satisfying the requirements under Section 401 of the Internal Revenue Code as amended.

**QUALIFYING WAGES** - 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** - An individual domiciled in this municipality.

**RESIDENT INCORPORATED BUSINESS ENTITY** - An incorporated business entity having an office or place of business within this municipality.

**RESIDENT UNINCORPORATED BUSINESS ENTITY** - An unincorporated business entity having an office or place of business within this municipality.

**RETURN PREPARER** - Any person other than a taxpayer who is authorized by a taxpayer to complete or file an income tax return, report, or other document for or on behalf of the taxpayer.

**SCHEDULE C** - Internal Revenue Service schedule C filed by a taxpayer pursuant to the Internal Revenue Code.

**SCHEDULE E** - Internal Revenue Service schedule E filed by a taxpayer pursuant to the Internal Revenue Code.

**SCHEDULE F** - Internal Revenue Service schedule F filed by a taxpayer pursuant to the Internal Revenue Code.

**“S” CORPORATION** - A corporation that has made an election under subchapter S of Chapter I of Subtitle A of the Internal Revenue Code for its taxable year.

**TAXABLE INCOME** - Qualifying wages paid by an employer or employer, including, but not limited to the following: severance or termination pay; wage continuation payments made as a result of early retirement of employment termination; wage continuation payments made as a result of sickness or temporary disability and whether paid by the recipient’s employer or by a third party; vacation or holiday pay; tips or gratuities received; group term life insurance premiums paid on an employee’s behalf; employee contributions to tax sheltered annuities, non-qualified pension plans, or into employer or third party trusts or pension plans as permitted by IRS and which may be excludable from wages for federal tax purposes; ordinary income portion of stock options or employee stock purchase plans; supplemental unemployment benefits (SUB Pay); strike pay; jury duty pay; employer or employee contributions or amounts credited to nonqualified pension plans or deferred compensation plans at the time of deferral and to the extent subject to Medicare Tax; working conditions fringe benefits and unemployment compensation subject to tax by the IRS; guardian, executor, conservator, trustee, or administrator fees; bonuses; ordinary income portion of lump sum distributions which become subject to federal tax because the recipient did not roll over the distribution within the time required by the IRS; rental income as defined by Section 181.03; compensation for personal services, other income defined by statute as taxable, and/or adjusted federal taxable income from the operations of a business, profession, or other enterprise or activity adjusted in accordance with the provisions of this Chapter.

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

**TAXING MUNICIPALITY** - A municipality levying a tax on income earned by nonresidents working within such municipality or on income earned by its residents.

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

A singular shall include the plural, and the masculine shall include the feminine and the neuter, and all periods set forth shall be inclusive of the first and last mentioned dates.

### SECTION 181.03 IMPOSITION OF TAX

Subject to the provisions of Section 181.16 of this chapter, an annual tax for the purposes specified in Section 1 hereof shall be imposed on and after January 1, 1983, at the rate of one (1) per cent per annum upon the following:

A. On all qualifying wages, commissions, other compensation and other taxable income earned or received during the effective period of the Ordinance by residents of this municipality.

B. On all qualifying wages, commissions, other compensation and other taxable income earned or received during the effective period of this chapter by non-residents for work done or services performed or rendered in this municipality.

C. On the portion attributable to this municipality of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions, pass-through entities including partnerships, S corporations, limited liability companies taxed as partnerships and trusts, or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in this municipality.

D. On the portion of distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

E. On the portion attributable to this municipality of the net profits earned during the effective period of this chapter of all non-resident unincorporated businesses; professions; pass-through entities including partnerships, S corporations, limited liability companies taxed as partnerships and trusts; or other entities, derived from sales made, work done, or services performed or rendered and businesses or other activities conducted in this municipality, whether or not such unincorporated business entity has an office or place of business in this municipality.

F. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a non-resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

G. On the portion attributable to this municipality, of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in this municipality, whether or not such corporations have an office or place of business in this municipality.

H. On all income received from gaming, wagering, lotteries or schemes of chance, including the purchase of lottery tickets, 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.

\*\*Every taxpayer shall retain all records necessary to compute his/her tax liability for a period of five (5) years from the date his/her return is filed, or the withholding taxes are paid.

#### Net profit.

The net profits from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a taxable situs in such municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio to the following:

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

(a). The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in such municipal corporation during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.

(b). Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed, excluding compensation that is not taxable by the municipal corporation under Section 718.011 of the Ohio Revised Code.

(c). Gross receipts of the business or profession from sales made and services performed during the taxable period in such municipal corporation to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

(1). In the event a just and equitable result cannot be obtained under the formula provided herein, the Administrator, upon application of the taxpayer, shall have the authority to substitute other factors or methods calculated to effect a fair and proper apportionment.

2. As used in this subsection "sales made in municipal corporation" means:

(a). All sales of tangible personal property delivered within such municipal corporation regardless of where title passes if it is shipped or delivered from a stock of goods within such municipal corporation;

(b). All sales of tangible personal property delivered within such municipal corporation regardless of where title passes even though transported from a point outside such municipal corporation if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion;

(c). All sales of tangible personal property which is shipped from a place within such municipal corporation to purchasers outside such municipal corporation 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.

3. Except as otherwise provided, net profits from rental activity not constituting a business or profession shall be subject to tax only by the municipal corporation in which the property generating the net profit is located.

4. If a resident of the municipal corporation operates a business or businesses, including rentals or leasing, in another taxing municipality in Ohio and the business or businesses incur a loss, the amount of the loss is deemed primarily subject to the jurisdiction of the other taxing municipality to the same extent that profits would have been allocated had there been a profit.

#### Operating Loss Carry Forward

1. The portion of a net operating loss sustained in any taxable year subsequent to 1983 allocable to this municipality may be applied against the portion of the profit of succeeding year(s) allocable to this municipality, until exhausted but in no event for more than three (3) 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 this municipality in the same manner as provided herein for allocating net profits to this municipality.

3. The net operating loss of a business or profession that loses its legal identity by any means, such as merger or consolidation, shall not be allowed as a carry forward loss deduction to the surviving or new - business or profession.

4. The net operating loss sustained by a business or profession is not deductible from employee earnings, but may be carried forward three (3) years as provided in this section. 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 may be used to offset the profits of another for purposes of arriving at overall net profits.

#### Consolidated Returns.

1. A consolidated return may be filed by a group of corporations who are affiliated through stock ownership if that affiliated group filed for the same tax period a consolidated return for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code. A consolidated return must include all companies that are so affiliated.

2. In the case of a corporation that carried on transactions with its stockbrokers 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 this municipality constituting a portion only of its total business, the Administrator shall require additional information as s/he may deem necessary to ascertain whether net profits are properly allocated to this municipality 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, s/he make such allocation as s/he deems appropriated to produce a fair and proper allocation of net profits to this municipality.

#### Unreimbursed Employee Business Expenses.

An employee may reduce income subject to this municipality's tax by deducting unreimbursed employee business expenses (Federal 2106 or 2106 EZ expenses) which the employee deducted as an itemized deduction after reduction by two percent (2%) of the employee's AGI on his federal tax return. The taxpayer must furnish a copy of the Form 2106 or 2106 EZ and Schedule A of Form 1040 as filed with the IRS. Further, the 2106 or 2106 EZ expenses must be first allocable to the municipality where the employment occurred.

#### Exceptions

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

- A. Proceeds from welfare benefits, social security benefits, and qualified retirement plans as defined by the Internal Revenue Service.
- B. Proceeds of insurance paid by reason of death of the insured, annuities, workers' compensation insurance, permanent disability benefits, and compensation for damages for personal injury and like reimbursements, not including damages for loss of profits and wages.
- C. Receipts from bona fide charitable, religious and educational organizations and associations, when those receipts are from seasonal or casual entertainment, amusement, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations and only to the extent that the said income is exempt from Federal Income Tax.
- D. Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations and income of a decedent's estate during the period of administration (except income from the operation of a business.)
- E. Spousal support received. Spousal support is not deductible by the payer.
- F. Compensation for personal injuries or for damages to property by way of insurance or otherwise, but this inclusion does not apply to compensation paid for lost salaries or wages.
- G. Interest, dividends and other revenue from intangible property as set forth in Ohio Revised Code Section 718.01.

H. 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.

I. Income of any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in Ohio Revised Code Section 718.01 to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

J. Any association or organization falling in the category listed in the preceding paragraph receiving income from non-exempt real estate, tangible or intangible personal property, or business activities of a type ordinarily conducted for profit by taxpayers operating for profit shall not be excluded hereunder.

K. In the event any association or organization receives taxable income as provided in the preceding paragraph from real or personal property ownership or income producing business located both within and without the corporate limits of the municipality, it shall calculate its income apportioned to the municipality under the method or methods provided hereof.

L. If exempt for federal income tax purposes, fellowship and scholarship grants are excluded from municipal income tax.

M. The rental value of a home furnished to an ordained minister of the gospel as part of his compensation or the rental allowance paid to an ordained minister of the gospel as part of his compensation, to the extent used by him to rent or provide a home pursuant to Section 107 of the Internal Revenue Code.

N. Compensation paid under Section 3501.28 or 3501.36 of the Ohio 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) annually. Such compensation in excess of one thousand dollars may be subjected to taxation. The payer of such compensation is not required to withhold municipal tax from that compensation.

O. Compensation paid to an employee of a transit authority, regional transit authority, or a regional transit commission created under Chapter 306 of the Ohio Revised Code for operating a transit bus or other motor vehicle for the authority or commission in or through the municipality, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such tax by reason of residence or domicile in the municipality, or the headquarters of the authority or commission is located within the municipality.

P. The municipality shall not tax the compensation paid to an individual for personal services performed within this municipality if the individual does not reside in this municipality and performs such personal services in this municipality on twelve or fewer days in the calendar year, and, if the individual is an employee, the principal place of business of the individual's employer is located outside this municipality. This exemption does not apply to professional entertainers or professional athletes or to promoters of professional entertainment or sports events and their employees, as reasonably defined by this municipality.

Q. The income of a public utility, when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the Ohio Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745 of the Ohio Revised Code:

- (a). The income of an electric company or combined company;
- (b). The income of a telephone company.

As used in subsection Q hereof, "combined company", "electric company", and "telephone company" have the same meanings as in Section 5727.01 of the Ohio Revised Code.

R. An S corporation shareholder's distributive share of net profits or losses of an S corporation except as provided for in section C with regard to a resident owner.

S. The income, qualifying wages, and other compensation of individuals under sixteen (16) years of age. The taxable portion of the year in which an individual turns sixteen (16) shall be determined by the birth date of the individual. Proof of age must be provided.

#### SECTION 181.04 EFFECTIVE DATE

Said tax shall be levied, collected and paid with respect to the qualifying wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned or received on and after January 1, 1983.

#### SECTION 181.05 RETURN AND PAYMENT OF TAX

A. Except as otherwise provided herein, each taxpayer or person sixteen (16) years of age or older, who engages in business as hereinbefore defined, or whose wages, salaries, commissions, or other compensation are subject to the tax imposed by this ordinance, shall, whether or not a tax is due thereon, make and file a return on or before April 15<sup>th</sup> of each year. 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 other period. The fact that a taxpayer is not required to file a Federal tax return does not relieve the taxpayer from filing a tax return to this municipality.

B. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator or on a generic form of such a return. In either case the return shall set forth the following:

1. The aggregate amounts of salaries, qualifying wages, commissions and other compensation earned or received.
2. Gross income from business, profession or other activity, less allowable ordinary, reasonable, and necessary expenses incurred in the acquisition of such gross income to arrive at a net profit.
3. The amount of the tax imposed by this chapter on such earnings and profits; and
4. Any credits to which the taxpayer may be entitled under the provisions of this chapter for taxes withheld by an employer, estimated tax payments, and taxes paid to another municipality.
5. Such other pertinent statements, information returns, or other information as the Administrator may require, 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.

C. Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for the filing of his income tax return. The taxpayer shall make the request by filing a copy of the taxpayer's request for a federal filing extension with the Administrator. The request for extension shall be filed not later than the last day for filing the income tax return as prescribed by subsection (a) of this chapter. The extended due date of the municipal income tax return 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. The Administrator may deny a taxpayer's request for extension only if the taxpayer fails to timely file the request, fails to file a copy of the request for the federal extension, owes the municipality any delinquent income tax or any penalty, interest, assessment, or other charge for the late payment or nonpayment of income tax, or has failed to file any required income tax return for a prior tax period. The granting of an extension for filing an income tax return does not extend the last date for paying the tax without penalty unless the Administrator grants an extension of that date.

D. Payment of Tax.

1. The failure of any taxpayer to receive or procure a return, declaration or other required form shall not excuse the taxpayer from filing such forms or from paying the tax due.

2. At the time of filing, the taxpayer making a return shall pay to the Administrator the amount of taxes shown as due thereon, provided, however, that all credits and other offsets have been applied.
3. Payments received for taxes due shall be allocated first to penalties due, then to interest due, then to previous taxes due, and then to taxes due for the most recent filing year.
4. A taxpayer who has overpaid the amount of tax to which this municipality is entitled under the provisions of this ordinance may have such overpayment applied against any subsequent liability 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.
5. The Administrator is authorized but is not required 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 condition, s/he is not able to pay the full amount of the taxes due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him/her under this ordinance.

E. Amended Returns.

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 Sections 181.11 and 181.15. Such amended returns shall be on a form obtainable on request from the Administrator or on a generic form of such a return. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

2. Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's tax liability to this municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of this municipality 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.

F. Internet Access. On or after January 1, 2002, pursuant to the State of Ohio Sub. House Bill 477, the municipality shall create electronic versions of any rules or ordinances governing the rate of tax; payment and withholding of taxes; filing any prescribed returns, reports, or other documents; dates for filing or paying taxes, including estimated taxes; penalties, interest, assessment, and other collection remedies; rights of taxpayers to appeal; and procedures for filing appeals. On and after that date, the municipality shall make blanks of such returns, reports, or documents, and any instructions pertaining thereto, available to the public electronically through the internet.

**SECTION 181.06 COLLECTION AT SOURCE – WITHHOLDING BY EMPLOYER**

- A. Each employer within or doing business within a municipality who employs one or more persons on a salary, wage, commission, income, or other compensation basis shall, at the time of the payment, deduct the tax of a minimum of one per cent (1%) from the salary, qualifying wages, commissions, income or other compensation earned or received by residents of this municipality regardless of where such compensation was earned, and shall deduct the tax of a minimum of one per cent (1%) from the salary, qualifying wages, commissions, income or other compensation earned or received within this municipality by nonresidents.
- B. Each such employer 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. However, any employer who, in a prior year, deducted tax in the amount of twelve hundred dollars (\$1200) or deducted one hundred dollars (\$100) per month in the current calendar year, is required to make a return and remit the tax withheld to the Administrator on or before the 15<sup>th</sup> day of the month following the closing of the preceding month. Said returns shall be on a form or forms prescribed by or acceptable to the Administrator. Such employer shall be liable for the payment of the taxes hereby deducted and withheld.

C. An employer is not required to make any withholding with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of the corporation with respect to whose stock the option has been issued.

D. An employee is not relieved from liability for a tax by the failure of the employer to withhold the tax as required by this municipality, or by the employer's exemption from the requirement to withhold the tax.

E. The failure of an employer to remit to this municipality the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer in connection with the failure to remit the tax withheld.

F. Compensation deferred before the effective date of this amendment is not subject to any municipal corporation income tax or municipal income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

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

H. On or before January 30<sup>th</sup> following any calendar year, such employer shall file with the Administrator an annual reconciliation return, along with an information return for such employee from whom income taxes for this municipality has been or should have been withheld, setting forth the name, address, and Social Security number of the employee, the total amount of compensation paid during the year, and the amount of municipal income tax withheld from the employee with the municipality for which said tax was withheld identified. The information return shall also include all of the information required to be reported by the employer to the Internal Revenue Service on a W-2 form. At the time of filing the annual reconciliation return, the employer shall pay any amounts deducted or which should have been deducted during the preceding year, but which was not remitted. The reconciliation form shall be obtained from the Administrator.

I. All individuals, businesses, employers, brokers or others who are required under the Internal Revenue Code to furnish forms 1099 to the IRS for individuals or businesses to whom or which they have non-employee compensation shall furnish copies of the said 1099 forms to the Administrator or in lieu thereof, a list containing the same information as required by the IRS on the 1099 forms on or before the due date for such 1099 forms as established by the IRS.

J. The failure of any employer to receive or procure a return or other required form shall not excuse the employer from preparing any information return or withholding tax returns, or from filing such forms or from paying the taxes due

K. Every employer shall retain all records necessary to compute withholding taxes due to this municipality for a period of 5 (five) years from the date the reconciliation form, W-2 form, and 1099 forms are filed.

L. Delinquent payments received from an employer for withholding taxes are subject to interest and penalties as set forth in Section 181.10 and shall be applied first to penalties due, then to interest due, and then to taxes due.

#### SECTION 181.07 DECLARATIONS –ESTIMATED TAX PAYMENTS

A. Every person who anticipates any taxable income which is not subject to Section 181.06, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.03, shall file a declaration setting forth such estimated income or the estimated profit or loss from such

business activity if the net estimated tax due after the deduction for allowable credits is \$100.00 (one hundred dollars) or more.

B. Such declaration shall be filed on or before April 15<sup>th</sup> of each year during the life of this ordinance, or before the fifteenth (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) month from the date from which the taxpayer becomes subject to taxes for the first time.

Those taxpayers reporting on a fiscal year basis shall file a declaration before the (fifteenth) 15<sup>th</sup> day of the fourth (4<sup>th</sup>) month after the beginning of each fiscal year or period.

C. Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator, or on a generic form approved by the Administrator. Credit may be taken for this municipality's income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

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

E. Due dates for estimated payments:

1. Individual taxpayers who are required to remit estimated tax will be subject to the following prescribed payment schedule:

a. Estimated taxes to be paid to this municipality by taxpayers who are individuals shall be accompanied by a payment of at least one-fourth (1/4) of the estimated tax required to be paid by subsection 181.07(B), and at least a similar amount shall be paid on or before July 31<sup>st</sup> and October 31<sup>st</sup> of the taxable year, and January 31<sup>st</sup> of the following year. However, in the case of an amended declaration being filed, the unpaid balance shown as due thereon shall be paid in equal installments on or before the remaining payment dates.

2. Any amount deducted and withheld for taxes from the compensation of an individual shall be considered as estimated taxes paid in equal amounts on each of the payment dates provided for in this section.

3. Taxpayers who are not individuals and who are required to remit estimated tax will be subject to the following prescribed payment schedule:

a. Estimated tax to be paid to this municipality by corporations and associations shall be accompanied by a payment of at least one-fourth (1/4) of ninety per cent (90%) of the estimated annual tax, and at least a similar amount shall be paid on or before July 30<sup>th</sup>, October 30<sup>th</sup> of the taxable year, and January 31<sup>st</sup> of the following year. In the case of a fiscal year taxpayer the second, third and fourth quarterly estimated payments shall be due on the fifteenth (15<sup>th</sup>) day of the sixth (6<sup>th</sup>), ninth (9<sup>th</sup>) and twelfth (12<sup>th</sup>) months of the taxable year, respectively. However, in the case of an amended declaration being filed, the unpaid balance shown as due thereon shall be paid in equal installments on or before the remaining payment dates.

4. The Administrator shall not impose any penalty, interest, interest penalty, or other similar assessment or charge against a taxpayer for the late payment or nonpayment of estimated tax liability in either of the following circumstances:

a. The taxpayer is an individual who resides in the municipality but was not domiciled there on the first day of January of the current calendar year.

b. The taxpayer has remitted an amount at least equal to one hundred percent (100%) of the taxpayer's tax liability for the preceding year as shown on the return filed by the taxpayer for the preceding year, provided that the return for the preceding year reflected a twelve-month period and the taxpayer filed a return for the preceding year.

5. If a taxpayer's total tax payments made in accordance with this Section, including any credits available to the taxpayer pursuant to this ordinance, do not equal at least ninety per cent (90%) of the taxpayer's current year's annual tax liability of one hundred per cent (100%) of the taxpayer's annual tax liability for the immediately preceding tax year, then interest and penalties shall apply as set forth in Section 181.10.

#### SECTION 181.08 DUTIES OF THE ADMINISTRATOR

A. It shall be the duty of the Administrator to collect and receive the tax forms imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep accurate records thereof; and to record all deposits so received.

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

C. The Administrator is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the legislative authority, 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.

D. The Administrator is authorized to arrange for the deferral 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, s/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/her under this chapter.

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 181.11 and 181.12 shall apply.

E.. 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 this municipality from the taxpayer and shall send to such taxpayer by certificate of mailing a written statement showing the amount of tax so determined, together with interest and penalties, if any. Such determination may be modified or amended based upon information or data subsequently secured by or made available to the Administrator. If the taxpayer fails to respond to the assessment within thirty (30) days, the tax, penalties, and interest assessed shall become due, payable and collectible as are other unpaid taxes.

F. The Administrator shall have the power to compromise any interest or penalty, or both, as imposed by Section 181.10.

G. The Administrator is authorized to appoint a Deputy Administrator(s) to assist him/her in carrying out any of these rules.

#### SECTION 181.09 INVESTIGATIVE POWERS OF THE ADMINSTRATOR - PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION

A. The Administrator, or any authorized employee, 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, 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 within fourteen (14) calendar days following a written request by certified mail from the Administrator, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

B. 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 reported for taxation or any transaction tending to affect such income, 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 him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

C. The refusal to produce books, papers, records and federal or state income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this Section or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this ordinance, punishable as provided in Section 181.12.

D. Any information gained from, or as a result of any returns, declarations, reports, investigations, verifications or hearings before the Administrator, required or authorized by this chapter shall be confidential, and no disclosure thereof shall be made except for official purposes, which includes the exchange of information with other tax authorities, or as ordered by a court of competent jurisdiction. Any person divulging such information shall be guilty of a misdemeanor punishable by a maximum fine of five hundred dollars (\$500.00) or imprisonment for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of this municipality who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

E. 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.

#### SECTION 181.10 INTEREST AND PENALTIES

A. All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this chapter, and all taxes due from an individual taxpayer that remain unpaid after they have become due shall bear interest at the rate of one and one-half of one percent (1-1/2%) per month.

B. In addition to interest as provided in Section 181.10(A), penalties based on the unpaid tax are hereby imposed as follows:

1. For failure to pay taxes due from an individual taxpayer, other than taxes withheld: one and one-half percent (1-1/2%) per month with a minimum penalty of twenty-five dollars (\$25.00).
2. For failure to file a tax return by the due date there shall be a penalty of twenty-five dollars (\$25.00), in addition to all other interest and penalties, even if no tax is due.
3. For an employer's failure to remit taxes withheld from employees: five percent (5%) per month, a minimum penalty of twenty-five dollars (\$25.00).

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

D. Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, upon an appeal from the refusal of the Administrator to recommend abatement of penalty and/or interest, the Board may nevertheless abate penalty or interest, or both.

SECTION 181.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS

- A. All taxes imposed by this ordinance shall be collectible, together with any interest, penalties and court fees, by a civil action at law. All additional assessments shall be made and all civil actions to recover municipal income taxes, penalties, interest and fees shall be brought within three (3) years after the tax was due or the return was filed, whichever is later.
- B. Taxes erroneously paid shall not be refunded unless a claim for a refund is made within three (3) years from the date on which such payment was made or the return was due, or within three (3) months after final determination of the Federal tax liability, whichever is later.
- C. Amounts of less than one dollar (\$1.00) shall not be collected or refunded.
- D. Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety days after the final filing date of the annual return or ninety days after the complete return is filed, whichever is later, no interest shall be allowed on the refunded overpayment. For purposes of computing the payment of interest on overpayments, no amount of tax for any taxable year shall be treated as having been paid before the date on which the tax return for that year was due without regard to any extension of time for filing that return. The interest shall be paid at the rate of interest prescribed by Section 5703-47 of the Ohio Revised Code.

SECTION 181.12 VIOLATIONS – CRIMINAL PROSECUTIONS

Any person or taxpayer who violates any of the following provisions of this section, or any other provision of this chapter, shall be guilty of a minor misdemeanor and shall be fined not more than five hundred dollars (\$500.00) and/or imprisoned not more than six (6) months.

- A. Fails, neglects or refuses to make any return, declaration, or information return required by this ordinance; or
- B. Makes any incomplete return, or false or fraudulent return; or
- C. Fails, neglects or refuses to pay the tax, penalties or interest imposed by this ordinance; or
- D. Fails, neglects or refuses to withhold the tax from his employees or remit such withholding to the Administrator; or
- E. Refuses 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. Fails to appear before the Administrator and to produce his/her 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 as set forth in Chapter 181.08.
- G. Refuses to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
- H. Fails to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby: or

I. Gives to an employer false information as to his/her true name, correct social security number or residence address, or fails to promptly notify an employer of any change in residence address and the date thereof; or

J. Fails to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and this municipality's income tax withheld, or to knowingly give the Administrator false or misleading information; or

K. Attempts to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter; or

L. Prosecutions for an offense made punishable under this Section or any other provision of this chapter shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense, pursuant to ORC 718.12.

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

#### SECTION 181.13 BOARD OF REVIEW

A. A Board of Review, consisting of a chairman and two other individuals to be appointed by the Council of this municipality is hereby created. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 181.09 hereof with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matters as may be heard before the Board on appeal.

B. 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.

C. Any person who is aggrieved by a decision by the Administrator and who has filed with the municipality the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal the decision to the Board of Review by filing a request with the Board. The request shall be in writing, shall state why the decision should be deemed incorrect or unlawful, and shall be filed within thirty (30) calendar days after the Administrator issues the decision complained of.

D. The Board shall schedule a hearing within thirty (30) calendar days after receiving the request, unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an attorney at law, certified public accountant, or other representative.

E. The Board may affirm, reverse, or modify the Administrator's decision or any part of that decision. The Board shall issue a decision on the appeal within ten (10) calendar days after the Board's final hearing on the appeal, and send notice of its decision by ordinary mail to the taxpayer within fifteen (15) calendar days after issuing the decision. A hearing held in accordance with this section is not a meeting of the public body subject to ORC 121.22.

#### SECTION 181.14 ALLOCATON OF FUNDS

All funds collected from the tax imposed by this chapter shall be deposited into the General Fund for the operation of the Village.

#### SECTION 181.15 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

A. Where a resident of this municipality is subject to a municipal income tax in another municipality he shall not pay a total municipal income tax on the same income greater than the tax imposed at the higher rate.

B. Every individual taxpayer who resides in this municipality who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of this municipality, if it be made to appear that he has paid a municipal income tax on the same income taxable under this chapter to another municipality, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed this municipality's one per cent (1%) tax on such income earned in such other municipality or municipalities where such tax is paid.

SECTION 181.16 SAVING CLAUSE.

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such 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 chapter. It is hereby declared to be the intention of the Council of this municipality that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 181.17 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE

A. This ordinance shall continue effective insofar as the levy of taxes is concerned until repealed, and until all taxes, penalties and interest due under this ordinance are fully paid and all tax returns due are filed, and any and all civil litigation and criminal prosecutions for the collection of said taxes have been fully consummated.

B. Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 181.05 and 181.06 as though the same were continuing.

SECTION 2. ORDINANCE REPEALED

That Ordinance No 2006-29 passed November 28, 2006 and Ordinance No 2007-20 passed on November 27, 2007 be and are hereby repealed in their entirety.

SECTION 3. EFFECTIVE DATE

This Ordinance shall take effect and be in full force from and after *the* earliest period allowed by law, and the terms of this ordinance shall be effective for all income tax returns as of January 1, 2009

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2008

\_\_\_\_\_  
Sharon Miller, Mayor

ATTEST:

\_\_\_\_\_  
Bonita Beck, CMC, Clerk-Treasurer

1<sup>st</sup> Reading \_\_\_\_\_ 2<sup>nd</sup> Reading \_\_\_\_\_ 3<sup>rd</sup> Reading \_\_\_\_\_

CERTIFICATION OF PUBLICATION

I, Bonita Beck, Clerk-Treasurer for the Village of Monroeville, do hereby certify that the foregoing Ordinance was duly published in the Norwalk Reflector on \_\_\_\_\_ and \_\_\_\_\_, 2008, which is for two consecutive weeks pursuant to Section 731.21 of the Ohio Revised Code.

\_\_\_\_\_  
Bonita Beck, CMC, Clerk-Treasurer