

CHAPTER 181
INCOME TAX

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CROSS REFERENCES

POWER TO LEVY - SEE OHIO CONST.,ART XVIII,SEC 3
PAYROLL DEDUCTIONS - SEE OHIO R.C. 9.42
MUNICIPAL INCOME TAXES - SEE OHIO R.C. CH.718

181.01 PURPOSE

TO PROVIDE FUNDS FOR THE PURPOSE OF GENERAL MUNICIPAL OPERATIONS, MAINTENANCE, NEW EQUIPMENT, EXTENSION AND ENLARGEMENT OF MUNICIPAL SERVICES AND FACILITIES AND CAPITAL IMPROVEMENTS OF THE CITY, THERE SHALL BE AND IS HEREBY LEVIED A TAX ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION, AND ON NET PROFITS AS HEREINAFTER PROVIDED. (ORD.59-86. PASSED 5-15-59).

181.02 DEFINITIONS.

AS USED IN THIS CHAPTER, THE FOLLOWING WORDS SHALL HAVE THE MEANING ASCRIBED TO THEM IN THIS SECTION, EXCEPT AS AND IF THE CONTEXT CLEARLY INDICATES OR REQUIRES A DIFFERENT MEANING. THE SINGULAR SHALL INCLUDE THE PLURAL, AND THE MASCULINE SHALL INCLUDE THE FEMININE AND THE NEUTER.

- (A) "ADMINISTRATOR" MEANS THE INDIVIDUAL DESIGNATED TO ADMINISTER AND ENFORCE THE PROVISIONS OF THIS CHAPTER.
- (B) "ASSOCIATION" MEANS A PARTNERSHIP, LIMITED PARTNERSHIP OR ANY OTHER FORM OF UNINCORPORATED ENTERPRISE, OWNED BY TWO OR MORE PERSONS.
- (C) "BOARD OF REVIEW" MEANS THE BOARD CREATED BY AND CONSTITUTED AS PROVIDED IN SECTION 181.12.
- (D) "BUSINESS" MEANS AN ENTERPRISE, ACTIVITY, PROFESSION OR UNDERTAKING OF ANY NATURE CONDUCTED FOR PROFIT OR ORDINARILY CONDUCTED FOR PROFIT, WHETHER BY AN INDIVIDUAL, COPARTNERSHIP ASSOCIATION, CORPORATION OR ANY OTHER ENTITY.
- (E) "BUSINESS ALLOCATION" MEANS THE PORTION OF NET PROFITS TO BE ALLOCATED TO THE CITY AS HAVING BEEN MADE THEREIN PURSUANT TO SECTION 181.03.

- (F) "CITY" MEANS THE CITY OF ZANESVILLE.
- (G) "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.
- (H) "EMPLOYEE" MEANS ONE WHO WORKS FOR WAGES, SALARY, COMMISSION OR OTHER TYPES OF COMPENSATION IN THE SERVICE 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 WORKER'S COMPENSATION LAW SHALL PRIMA FACIE BE AN EMPLOYEE.
- (I) "EMPLOYER" MEANS AN INDIVIDUAL, COPARTNERSHIP, 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, COMMISSIONS OR OTHER COMPENSATION BASIS.
- (K) "GROSS RECEIPTS" MEANS THE TOTAL INCOME FROM ANY SOURCE WHATSOEVER.
- (L) "NET PROFITS" MEANS THE NET GAIN FROM THE OPERATION OF A BUSINESS, PROFESSION OR ENTERPRISE AFTER PROVISION FOR ALL COSTS AND EXPENSES INCURRED IN THE CONDUCT THEREOF INCLUDING REASONABLE ALLOWANCES FOR DEPRECIATION, DEPLETION, AMORTIZATION AND REASONABLE ADDITIONS TO RESERVES FOR BAD DEBTS, EITHER PAID OR ACCRUED IN ACCORDANCE WITH RECOGNIZED PRINCIPLES OF ACCOUNTING APPLICABLE TO THE METHOD OF ACCOUNTING REGULARLY EMPLOYED AND WITHOUT DEDUCTION OF FEDERAL TAXES, BASED ON INCOME OR TAXES IMPOSED BY THIS CHAPTER.
- (M) "NONRESIDENT" MEANS A PERSON, WHETHER AN INDIVIDUAL, ASSOCIATION, CORPORATION OR OTHER ENTITY, DOMICILED OUTSIDE THE CITY.
- (N) "OTHER ENTITY" MEANS ANY PERSON OR UNINCORPORATED BODY NOT PREVIOUSLY NAMED OR DEFINED AND INCLUDES, INTER ALIA FIDUCIARIES.
- (O) "PERSON" MEANS EVERY NATURAL PERSON, COPARTNERSHIP, FIDUCIARY ASSOCIATION OR CORPORATION OR OTHER ENTITY. WHENEVER USED IN ANY CLAUSE PRESCRIBING AND IMPOSING A PENALTY, THE TERM "PERSON" AS APPLIED TO ASSOCIATION, MEANS THE PARTNERS OR MEMBERS THEREOF, AND AS APPLIED TO CORPORATION, THE OFFICERS THEREOF.
- (P) "PLACE OF BUSINESS" MEANS ANY BONA FIDE OFFICE (OTHER THAN A MERE STATUTORY OFFICE), FACTORY, WAREHOUSE OR OTHER SPACE WHICH IS OCCUPIED AND USED BY THE TAXPAYER IN CARRYING ON ANY BUSINESS ACTIVITY INDIVIDUALLY OR THROUGH ONE OR MORE OF HIS REGULAR EMPLOYEES REGULARLY IN ATTENDANCE.
- (Q) "RESIDENT" MEANS A PERSON, WHETHER AN INDIVIDUAL, ASSOCIATION CORPORATION OR OTHER ENTITY DOMICILED IN THE CITY.
- (R) "SUBCONTRACTOR" MEANS ONE WHO IS SUBORDINATE TO THE ORIGINAL OR GENERAL CONTRACTOR AND SUBJECT TO THE CONDITIONS OF THIS CHAPTER.

- (S) "TAXABLE INCOME" MEANS WAGE, SALARIES AND OTHER COMPENSATION PAID BY AN EMPLOYER OR EMPLOYERS BEFORE ANY DEDUCTIONS BY

SUCH EMPLOYER, AND/OR THE NET PROFITS FROM THE OPERATION OF A BUSINESS, PROFESSION OR OTHER ENTERPRISE OR ACTIVITY ADJUSTED IN ACCORDANCE WITH THE PROVISIONS IN THIS CHAPTER.

- (T) "TAXABLE YEAR" MEANS THE CALENDAR YEAR , OR THE FISCAL YEAR ENDING DURING SUCH CALENDAR YEAR, UPON BASIS OF WHICH NET PROFITS ARE TO BE COMPUTED UNDER THIS CHAPTER AND, IN THE CASE OF A RETURN FOR A FRACTIONAL PART OF A YEAR, THE PERIOD FOR WHICH SUCH RETURN IS MADE. UNLESS APPROVED BY THE ADMINISTRATOR, THE TAXABLE YEAR OF AN INDIVIDUAL SHALL BE A CALENDAR YEAR.
- (U) "TAXPAYER" MEANS AN ASSOCIATION, BUSINESS, CORPORATION, EMPLOYER, PERSON OR OTHER ENTITY, REQUIRED BY THIS CHAPTER TO FILE A RETURN ON EARNINGS OR NET PROFITS OR TO PAY A TAX THEREON.(ORD.64-57. PASSED 5-25-64).
- (V) "MANAGER" MEANS ANY EMPLOYER'S OFFICERS, RESPONSIBLE PERSONS, EMPLOYEES HAVING CONTROL OR SUPERVISION, AND EMPLOYEES CHARGED WITH THE RESPONSIBILITY OF FILING THE RETURN, PAYING TAXES AND OTHERWISE COMPLYING WITH THIS CHAPTER.
- (W) "FUNDAMENTAL CHANGE" MEANS ANY SUBSTANTIAL ALTERATION BY AN EMPLOYER INCLUDING LIQUIDATION, DISSOLUTION, BANKRUPTCY AND REORGANIZATION SUCH AS MERGER, CONSOLIDATION, ACQUISITION OR CHANGE IN IDENTITY, FORM OR ORGANIZATION.(ORD.86-29.PASSED 2-10-86)

181.03 IMPOSITION TAX

(A) AMOUNT LEVIED, SUBJECT TO THE PROVISIONS OF SECTION 181.15, AN ANNUAL TAX FOR THE PURPOSE SPECIFIED IN SECTION 181.01 SHALL BE LEVIED AT THE RATE OF ONE AND ONE-HALF PERCENT (1.5%) PER ANNUM UPON THE FOLLOWING:

- (1) ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATIONS EARNED ON AND AFTER JULY 1, 1959, BY RESIDENTS OF THE CITY.
- (2) ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED ON AND AFTER JULY 1, 1959, BY NONRESIDENTS FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE CITY.
- (3) A. ON THE PORTION ATTRIBUTABLE TO THE CITY OF THE NET PROFITS EARNED ON AND AFTER JULY 1, 1959, OF ALL RESIDENTS, ASSOCIATIONS, UNINCORPORATED BUSINESS, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE CITY.
B. ON A RESIDENT PARTNER'S OR OWNER'S SHARE OF THE NET PROFITS OF A RESIDENT ASSOCIATION OR OTHER UNINCORPORATED BUSINESS ENTITY NOT ATTRIBUTABLE TO THE CITY AND NOT LEVIED AGAINST SUCH ASSOCIATION OR OTHER UNINCORPORATED BUSINESS ENTITY.
- (4) A. ON THE PORTION ATTRIBUTABLE TO THE CITY OF THE NET PROFITS EARNED ON AND AFTER JULY 1, 1959, OF ALL NONRESIDENT ASSOCIATIONS, UNINCORPORATED BUSINESS, PROFESSIONS OR OTHER ACTIVITIES, DERIVED FROM SALES MADE, WORK DONE OR SERVICES PERFORMED OR RENDERED OR BUSINESS OR OTHER ACTIVITIES CONDUCTED IN THE CITY, WHETHER OR NOT SUCH ASSOCIATION OR UNINCORPORATED BUSINESS ENTITY HAS AN OFFICE OR PLACE OF BUSINESS IN THE CITY.

B. ON A RESIDENT PARTNER'S OR OWNER'S SHARE OF THE NET PROFITS OF A NONRESIDENT ASSOCIATION OR OTHER UNINCORPORATED BUSINESS ENTITY NOT ATTRIBUTABLE TO THE

CITY AND NOT LEVIED AGAINST SUCH ASSOCIATION OR OTHER UNINCORPORATED BUSINESS ENTITY.

- (5) ON THE PORTION ATTRIBUTABLE TO THE CITY OF THE NET PROFITS ON AND AFTER JULY 1, 1959, OF ALL CORPORATIONS DERIVED FROM SALES MADE, WORK DONE OR SERVICES PERFORMED OR RENDERED AND BUSINESS OR OTHER ACTIVITIES CONDUCTED IN THE CITY, WHETHER OR NOT SUCH CORPORATIONS HAVE AN OFFICE OR PLACE OF BUSINESS IN THE CITY.

(B) DEDUCTIONS FOR BUSINESS EXPENSES. 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 FOR FEDERAL INCOME TAX PURPOSES, BUT ONLY TO THE EXTENT SUCH EXPENSES ARE INCURRED IN EARNING COMMISSIONS OR OTHER COMPENSATION SUBJECT TO THE TAX IMPOSED BY THIS CHAPTER.

(C) ALLOCATION OF NET PROFITS. WHERE A PERSON CONDUCTS A BUSINESS BOTH WITHIN AND OUTSIDE THE CITY, THE PORTION OF THE ENTIRE NET PROFITS OF SUCH BUSINESS TO BE ALLOCATED AS HAVING BEEN MADE WITHIN THE CITY MAY BE DETERMINED FROM THE RECORDS OF SUCH BUSINESS, IF SUCH BUSINESS HAS BONA FIDE RECORDS WHICH DISCLOSE WITH REASONABLE ACCURACY WHAT PORTION OF ITS NET PROFITS IS ATTRIBUTABLE TO THAT PART OF ITS ACTIVITIES CONDUCTED WITHIN THE CITY, OR AT THE OPTION OF THE TAXPAYER MAY BE DETERMINED BY THE FOLLOWING FORMULA, WHICH SHALL BE USED IF THE TAXPAYER DOES NOT HAVE BONA FIDE RECORDS, SHOWING NET PROFIT FROM CITY BUSINESS ACTIVITIES SUBJECT, HOWEVER, TO THE PROVISIONS OF SUBSECTION (C)(2) HEREOF.

- (1) MULTIPLY THE ENTIRE NET PROFITS OF THE BUSINESS BY A BUSINESS ALLOCATION PERCENTAGE TO BE DETERMINED BY:

- A. ASCERTAINING THE PERCENTAGE WHICH THE AVERAGE NET BOOK VALUE OF THE REAL AND TANGIBLE PERSONAL PROPERTY OWNED OR USED IN THE BUSINESS AND SITUATED WITHIN THE CITY DURING THE PERIOD COVERED BY THE RETURN, IS THE AVERAGE NET BOOK VALUE OF ALL THE REAL AND TANGIBLE PERSONAL PROPERTY OWNED OR USED IN THE BUSINESS WHEREVER SITUATED, DURING SUCH PERIOD. REAL PROPERTY INCLUDES 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 CITY, 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 CITY SHALL BE DEEMED TO INCLUDE ALL SALES OF TANGIBLE PERSONAL PROPERTY WHICH IS DELIVERED WITHIN THE CITY, REGARDLESS OF WHERE TITLE PASSES, IF SHIPPED OR DELIVERED FROM A STOCK OF GOODS WITHIN THE CITY.
 2. ALL SALES OF TANGIBLE PERSONAL PROPERTY WHICH IS DELIVERED WITHIN THE CITY, REGARDLESS OF WHERE TITLE PASSES, EVEN THOUGH TRANSPORTED FROM A POINT

OUTSIDE THE CITY, IF THE TAXPAYER IS REGULARLY ENGAGED THROUGH ITS OWN EMPLOYEES IN THE SOLICITATION OR PROMOTION OF SALES WITHIN THE CITY AND THE SALES RESULT FROM SUCH SOLICITATION OR PROMOTION. (ORD. 59-86, PASSED 5-15-59.)

3. ALL SALES OF TANGIBLE PERSONAL PROPERTY WHICH IS SHIPPED FROM A PLACE WITHIN THE CITY TO PURCHASERS OUTSIDE THE CITY, REGARDLESS OF WHERE TITLE PASSES (ORD. 86-29. PASSED 2-10-86.)

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 CITY IS THE TOTAL WAGES, SALARIES, COMMISSIONS AND OTHER COMPENSATION PAID, DURING SUCH PERIOD, TO ALL EMPLOYEES WITHIN AND OUTSIDE THE CITY. (ORD. 59-86. PASSED 5-15-59)

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 ARRIVING AT SUCH TOTAL. (ORD. 86-29. PASSED 2-10-86)

(2) HOWEVER, 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 ADMINISTRATOR, SHALL, UNDER UNIFORM REGULATIONS ADOPTED BY THE BOARD, HAVE THE AUTHORITY TO SUBSTITUTE OTHER FACTORS OR METHODS CALCULATED TO EFFECT A FAIR AND PROPER ALLOCATION. (ORD.59-86. PASSED 5-15-59)

(D) OPERATING LOSS CARRY FORWARD

(1) THE PORTION OF A NET OPERATING LOSS SUSTAINED IN ANY TAXABLE YEAR SUBSEQUENT TO JULY 1, 1959, ALLOCATED TO THE CITY MAY BE APPLIED AGAINST THE PORTION OF THE PROFIT OF SUCCEEDING YEARS ALLOCATED TO THE CITY, FOR A MAXIMUM OF FIVE YEARS, BUT NO PORTION OF A NET OPERATING LOSS SHALL BE CARRIED BACK AGAINST NET PROFITS OF ANY PRIOR YEARS. (ORD 60-71. PASSED 4-25-60)

(2) THE PORTION OF A NET OPERATING LOSS SUSTAINED SHALL BE ALLOCATED TO THE CITY IN THE SAME MANNER AS PROVIDED HEREIN FOR ALLOCATING NET PROFITS TO THE CITY.

(3) IN THE EVENT OF A CHANGE IN THE RATE OF TAX IN A SUBSEQUENT YEAR, THE TAX BENEFIT IN SUCH SUBSEQUENT YEAR MAY NOT EXCEED AN AMOUNT EQUAL TO THE PERCENTAGE OF TAX IN THE YEAR THE NET OPERATING LOSS IS SUSTAINED TO THE PORTION OF SUCH OPERATING LOSS ALLOCATED TO THE CITY.

(4) COUNCIL SHALL PROVIDE BY RULES AND REGULATIONS THE MANNER IN WHICH SUCH NET OPERATING LOSS CARRY FORWARD SHALL BE DETERMINED.

(E) CONSOLIDATED RETURNS

(1) FILING OF CONSOLIDATED RETURNS SHALL, IN THE DISCRETION OF THE ADMINISTRATOR, BE PERMITTED IN ACCORDANCE WITH RULE AND REGULATIONS PRESCRIBED BY COUNCIL.

(2) IN THE CASE OF A CORPORATION THAT CARRIES TRANSACTIONS WITH ITS STOCKHOLDERS OR WITH OTHER CORPORATIONS RELATED BY STOCK OWNERSHIP, INTERLOCKING DIRECTORATES, OR SOME

OTHER METHOD, OR IN CASE ANY PERSON OPERATES A DIVISION, BRANCH, FACTORY, OFFICE LABORATORY OR ACTIVITY WITHIN THE CITY CONSTITUTING A PORTION ONLY OF ITS TOTAL BUSINESS, THE ADMINISTRATOR SHALL REQUIRE SUCH ADDITIONAL INFORMATION AS MAY BE NECESSARY TO ASCERTAIN WHETHER NET PROFITS ALLOCABLE TO THE CITY ARE BEING DISTORTED BY THE SHIFTING OF INCOME, APPORTIONMENT OF EXPENSES OR OTHER DEVICES AVAILABLE TO COMMON CONTROL. IF THE ADMINISTRATOR FINDS THAT A PERSON'S NET PROFITS ALLOCABLE TO THE CITY ARE DISTORTED BY REASON OF TRANSACTION 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 CITY. IF NECESSARY, THE ADMINISTRATOR MAY REQUIRE THE FILING OF A CONSOLIDATED RETURN.
(ORD. 59-86. PASSED 5-15-59)

(F) RENTALS FROM REAL PROPERTY

- (1) RENTALS RECEIVED BY THE TAXPAYER ARE TO BE INCLUDED ONLY IF AND TO THE EXTENT THAT THE RENTAL, OWNERSHIP, MANAGEMENT OR OPERATION OF THE REAL ESTATE FROM WHICH SUCH RENTALS ARE DERIVED, WHETHER SO RENTED, MANAGED OR OPERATED BY TAXPAYER INDIVIDUALLY OR THROUGH AGENTS OR OTHER REPRESENTATIVES, CONSTITUTES A BUSINESS ACTIVITY OF THE TAXPAYER IN WHOLE OR IN PART.
- (2) IN DETERMINING THE AMOUNT OF NET MONTHLY RENTAL OF ANY REAL PROPERTY, PERIODS DURING WHICH, BY REASON OF VACANCY OR ANY OTHER CAUSE, RENTALS ARE NOT RECEIVED SHALL NOT BE TAKEN INTO CONSIDERATION BY THE TAXPAYER.
- (3) RENTALS RECEIVED BY A TAXPAYER ENGAGED IN THE BUSINESS OF BUYING AND SELLING REAL ESTATE SHALL BE CONSIDERED AS PART IF BUSINESS INCOME.
- (4) "REAL PROPERTY" INCLUDES COMMERCIAL PROPERTY, RESIDENTIAL PROPERTY, FARM PROPERTY AND ANY AND ALL OTHER TYPES OF REAL ESTATE.
- (5) IN DETERMINING THE TAXABLE INCOME FROM RENTALS, THE DEDUCTIBLE EXPENSES SHALL BE OF THE SAME NATURE, EXTENT AND AMOUNT AS ARE ALLOWED BY THE INTERNAL REVENUE SERVICE FOR FEDERAL INCOME TAX PURPOSES.
- (6) RESIDENTS OF THE CITY ARE SUBJECT TO TAXATION UPON THE NET INCOME FROM RENTALS, REGARDLESS OF THE LOCATION OF THE REAL PROPERTY OWNED.
- (7) NONRESIDENTS OF THE CITY ARE SUBJECT TO SUCH TAXATION ONLY IF THE REAL PROPERTY IS SITUATED WITHIN THE CITY.
- (8) CORPORATIONS OWNING OR MANAGING REAL ESTATE ARE TAXABLE ONLY ON THAT PORTION OF INCOME DERIVED FROM PROPERTY LOCATED IN THE CITY. (ORD. 84-84. PASSED 6-11-84.)

(G) PATENTS AND COPYRIGHTS. INCOME FROM PATENTS FROM PATENTS OR COPYRIGHTS IS NOT TO BE INCLUDED IN NET PROFITS SUBJECT TO THE TAX IF THE INCOME FROM SUCH PATENTS OR COPYRIGHTS IS SUBJECT TO THE STATE INTANGIBLE TAX. CONVERSELY, SUCH A STATE INTANGIBLE TAX IS NOT

DEDUCTIBLE IN DETERMINING THE CITY TAX. SUCH ITEMS SHALL BE CLEARLY DISCLOSED ON AN ATTACHMENT TO BE FILED WITH THE CITY TAX RETURN.

(H) EXEMPTIONS. THE TAX PROVIDED FOR HEREIN SHALL NOT BE LEVIED ON THE FOLLOWING:

- (1) FUNDS RECEIVED FROM LOCAL, STATE OR FEDERAL GOVERNMENTS BECAUSE OF SERVICE IN THE ARMED FORCES OF THE UNITED STATES BY THE PERSON RENDERING SUCH SERVICE, OR A RESULT OF ANOTHER PERSON RENDERING SUCH SERVICE.
- (2) POOR RELIEF, PENSIONS, UNEMPLOYMENT COMPENSATION OR SIMILAR PAYMENTS, INCLUDING DISABILITY BENEFITS RECEIVED FROM PRIVATE INDUSTRY OR LOCAL, STATE OR FEDERAL GOVERNMENTS OR FROM CHARITABLE, RELIGIOUS OR EDUCATIONAL ORGANIZATIONS, OR SOCIAL SECURITY.
- (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, LITERACY, EDUCATIONAL INSTITUTIONS OR ORGANIZATIONS, LABOR UNIONS, LODGES AND SIMILAR ORGANIZATIONS.
- (5) ANY ASSOCIATION, ORGANIZATION, CORPORATION, CLUB OR TRUST, WHICH IS EXEMPT FROM FEDERAL TAXES ON INCOME BY REASON OF ITS CHARITABLE, RELIGIOUS, EDUCATIONAL, LITERACY, SCIENTIFIC, ETC., PURPOSES.
- (6) GAINS FROM INVOLUNTARY CONVERSION, CANCELLATION OF INDEBTEDNESS, INTEREST ON FEDERAL OBLIGATIONS, ITEMS OF INCOME ALREADY TAXED BY THE STATE OF OHIO, WHICH THE CITY IS PROHIBITED FROM TAXING AND INCOME OF A DECEDENT'S ESTATE DURING THE PERIOD OF ADMINISTRATION, (EXCEPT SUCH INCOME FROM THE OPERATION OF A BUSINESS.)
- (7) COMPENSATION FOR PERSONAL SERVICES OF ALL PERSONS UNDER SIXTEEN YEARS OF AGE WHETHER RESIDENTS OR NON RESIDENTS.(ORD 59-86 PASSED 5-15-59)

181.031 ADDITIONAL TAX.

IN ADDITION TO THE TAX IMPOSED BY SECTION 181.03, COMMENCING JULY 1, 1991, THERE IS LEVIED AN ADDITIONAL TAX OF TWO-TENTHS OF ONE PERCENT (.20%) UPON THOSE CLASSES OF SALARIES, WAGES, COMMISSIONS, RENTS, OTHER COMPENSATION AND PROFITS SET FORTH IN SECTION 181.03, FOR THE PURPOSE OF CONSTRUCTING, FURNISHING AND EQUIPPING A CITY JAIL ADDITION TO, AND RELATED REMODELING AND RENOVATION OF, THE SAFETY CENTER, DEBT SERVICE ON DEBT INCURRED FOR THOSE IMPROVEMENTS, COSTS OF OPERATION AND MAINTENANCE OF THE CITY JAIL, AND OTHER COSTS OF OPERATION AND MAINTENANCE OF THE POLICE DEPARTMENT OF THE CITY. THE PROVISIONS OF SUBSECTIONS (B), (C), (D), (E), (F),(G) AND (H) OF SECTION 181.03 SHALL BE APPLICABLE TO THE ADDITIONAL TAX IMPOSED BY THIS SECTION. (ORD.91-14. APPROVED BY VOTERS 5-7-91.)

181.04 EFFECTIVE DATE.

SUCH TAX SHALL BE LEVIED, COLLECTED AND PAID WITH RESPECT TO THE

SALARIES, WAGES COMMISSIONS AND OTHER COMPENSATION EARNED ON AND AFTER JULY 1, 1959 AND WITH RESPECT TO THE NET PROFITS OF BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES EARNED ON AN AFTER JULY 1, 1959; AND SHALL CONTINUE UNTIL CHAPTER IS REPEALED. (ORD 84-84. PASSED 6-11-84.)

181.05 RETURN AND PAYMENT OF TAX

(A) EACH PERSON WHO ENGAGES IN BUSINESS, OR WHOSE SALARY, WAGES, COMMISSIONS AND OTHER COMPENSATIONS ARE SUBJECT TO THE TAX IMPOSED BY THIS CHAPTER SHALL, WHETHER OR NOT A TAX BE DUE THEREON, MAKE AND FILE, ON OR BEFORE APRIL 15 IN EACH YEAR BEGINNING WITH YEAR 1960, A RETURN WITH THE CITY ON A FORM OR FORMS, FURNISHED BY, OR OBTAINABLE UPON REQUEST SETTING FORTH:

- (1) THE AGGREGATE AMOUNT OF SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY HIM/HER, AND INCOME FROM SUCH BUSINESS, LESS ALLOWABLE EXPENSES INCURRED IN THE ACQUISITION OF SUCH GROSS INCOME, DURING THE PROCEEDING YEAR AND SUBJECT TO SUCH TAX;
- (2) THE AMOUNT OF TAX IMPOSED BY THIS CHAPTER;
- (3) SUCH OTHER PERTINENT STATEMENTS, INFORMATION RETURNS OR OTHER INFORMATION AS THE ADMINISTRATOR MAY REQUIRE, INCLUDING A COPY OF THE TAXPAYER'S FEDERAL INCOME TAX RETURN OR RETURNS, AND INCLUDING A STATEMENT THAT THE FIGURES USED IN THE RETURN ARE THE FIGURES USED IN THE RETURN FOR FEDERAL INCOME TAX ADJUSTED TO SET FORTH ONLY SUCH INCOME AS IS TAXABLE UNDER THE PROVISIONS OF THIS CHAPTER; AND
- (4) THE CITY COPY OF THE IRS W-2 FORM AND/OR THE IRS 1099 FORM FOR COMMISSIONS PAID BY THE PERSON'S EMPLOYER MUST BE ATTACHED TO THE CITY INCOME TAX RETURN.

(B) A TAXPAYER ON A FISCAL YEAR ACCOUNTING BASIS FOR FEDERAL TAX PURPOSES SHALL, BEGINNING WITH HIS FIRST YEAR ANY PART OF WHICH FALLS WITH THE TAX PERIOD, PAY THE TAX ON THE BASIS OF HIS FISCAL YEAR AND SHALL FILE HIS ANNUAL RETURNS WITH FOUR MONTHS FROM THE END OF HIS FISCAL YEAR.

(C) THE ADMINISTRATOR MAY EXTEND THE TIME FOR FILING OF THE ANNUAL RETURN, UPON WRITTEN REQUEST OF THE TAXPAYER, FOR A PERIOD OF NOT TO EXCEED THREE MONTHS, OR ONE MONTH BEYOND ANY EXTENSION REQUESTED OF AND GRANTED BY THE INTERNAL REVENUE SERVICE FOR THE FILING OF THE FEDERAL INCOME TAX RETURN. EXTENSIONS MAY BE GRANTED BEYOND THE ABOVE SUBJECT TO APPROVAL OF THE BOARD OF REVIEW. NO PENALTY OR INTEREST SHALL BE ASSESSED IN THOSE CASES IN WHICH THE RETURN IS FILED AND THE FINAL TAX PAID WITHIN THE PERIOD AS EXTENDED.

(D) THE TAX PAYER MAKING SUCH RETURN SHALL, AT THE TIME OF THE FILING THEREOF, PAY TO THE CITY THE AMOUNT OF TAXES SHOWN AS DUE THEREON; PROVIDED, HOWEVER, THAT WHERE ANY PORTION OF THE TAX SO DUE SHALL HAVE BEEN DEDUCTED AS THE SOURCE, PURSUANT TO THE PROVISIONS OF SECTION 181.06, OR WHERE ANY PORTION OF SUCH TAX SHALL HAVE BEEN PAID BY THE TAXPAYER, PURSUANT TO THE PROVISIONS OF SECTION 181.07, 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 SUCH RETURN. SHOULD IT APPEAR THAT THE AMOUNT OF TAX TO WHICH THE CITY IS ENTITLED UNDER THE PROVISIONS OF THIS CHAPTER, HAS BEEN OVER PAID, SUCH OVERPAYMENT SHALL BE REFUNDED

OR AT THE OPTION OF THE TAXPAYER, CREDITED TO HIS 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 CITY RETURN SUCH TAXPAYER SHALL MAKE AND FILE AN AMENDED CITY RETURN SHOWING INCOME SUBJECT TO THE CITY 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) THE ADMINISTRATOR IS HEREBY AUTHORIZED TO ACCEPT THE RETURN OF AN EMPLOYER OR EMPLOYEES, SHOWING THE TOTAL OF THE AMOUNT OF TAX DEDUCTED BY SUCH EMPLOYER OR EMPLOYERS FROM THE SALARIES, WAGES, COMMISSIONS OR OTHER COMPENSATION OF EMPLOYEES, AND PAID BY HIM OR THEM TO THE CITY INCOME TAX DIVISION AS THE RETURN REQUIRED OF ANY EMPLOYEE WHOSE SOLE INCOME, SUBJECT TO THE TAX OR TAXES UNDER THIS CHAPTER, IS SUCH SALARY, WAGES, COMMISSIONS OR OTHER COMPENSATION.

(F) A HUSBAND AND WIFE SHALL ONLY BE ABLE TO FILE A JOINT RETURN EITHER WHEN ENGAGED IN THE SAME OR SEPARATE BUSINESSES, BUT SHALL NOT DEDUCT BUSINESS LOSSES OF EITHER COMPENSATION PAID BY AN EMPLOYER. UNDER NO CIRCUMSTANCES SHALL A BUSINESS LOSS BE APPLIED AGAINST CITY INCOME TAX WITHHELD BY AN EMPLOYER.

(G) EXECUTORS AND ADMINISTRATORS OF ESTATES SHALL BE PERSONALLY LIABLE FOR THE PAYMENT OF ANY TAXES IMPOSED BY THIS CHAPTER ON THE ESTATE OF THEIR DECEDENT. (ORD. 79-66. PASSED 5-14-79.)

(H) IF ANY EMPLOYER WHO IS LIABLE FOR TAX OBLIGATIONS IMPOSED BY THIS CHAPTER UNDERGOES A FUNDAMENTAL CHANGE, THEN THE EMPLOYER AND ITS MANAGER SHALL BE LIABLE FOR TAXES DUE UP TO THE DATE OF THE FUNDAMENTAL CHANGE. TAXES AND FINAL TAX RETURNS SHALL BE DUE IMMEDIATELY AFTER FUNDAMENTAL CHANGE. ANY SUCCESSOR EMPLOYER SHALL WITHHOLD FROM ANY PURCHASE PRICE THAT THE SUCCESSOR OWES TO THE PREDECESSOR AN AMOUNT SUFFICIENT TO PAY ALL UNPAID TAXES, INTEREST AND PENALTIES WHICH THE PREDECESSOR EMPLOYER OWES PURSUANT TO THIS CHAPTER. THE SUCCESSOR EMPLOYER SHALL MAKE SUCH WITHHOLDING UNTIL SUCH TIME THE PREDECESSOR EMPLOYER HAS PAID THE TAXES, INTEREST AND PENALTIES. IF THE SUCCESSOR FAILS TO WITHHOLD SUCH AMOUNT, THEN THE SUCCESSOR AND, IN A PERSONAL MANNER, THE SUCCESSOR'S MANAGER SHALL BE JOINTLY AND SEVERALLY LIABLE FOR THE PAYMENT OF THE TAXES, INTEREST AND PENALTIES. (ORD 86-29 PASSED 2-10-86.)

181.06 COLLECTION AT SOURCE.

(A) EACH EMPLOYER WITHIN OR DOING BUSINESS WITHIN THE CITY WHO EMPLOYS ONE OR MORE PERSONS ON A SALARY, WAGE INCLUDING VACATION AND SICK PAY, COMMISSION OR OTHER COMPENSATION BASIS, SHALL DEDUCT AT THE TIME OF THE PAYMENT OF SUCH SALARY, WAGE, COMMISSION OR OTHER COMPENSATION, THE TAX IMPOSED BY THIS CHAPTER OF THE GROSS SALARIES, WAGES, COMMISSIONS OR OTHER COMPENSATION DUE BY SUCH EMPLOYER TO SUCH EMPLOYEE. IN MAKING SUCH DEDUCTION AT THE TIME OF PAYMENT, THE EMPLOYER SHALL COMPUTE THE TAX TO THE NEAREST FULL CENT, SO THAT MILLS OF FIVE OR MORE SHALL BE INCREASED TO THE NEXT FULL CENT AND MILLS LESS THAN FIVE SHALL BE DROPPED.

(B) SUCH EMPLOYER, WHEN WITHHOLDING SUCH TAX SHALL BE DEEMED

TO HOLD THE SAME UNTIL PAYMENT IS MADE BY SUCH EMPLOYER TO THE CITY AS A TRUSTEE FOR THE BENEFIT OF THE CITY AND SHALL IDENTIFY AND SET ASIDE SUCH TAX WITHHELD IN A SEPARATE ACCOUNT ON HIS RECORDS.

- (C) (1) ON AND AFTER JULY 1, 1959, EACH EMPLOYER SHALL, ON OR BEFORE THE LAST DAY OF EACH MONTH, MAKE A RETURN TO THE ADMINISTRATOR AND AT THE SAME TIME PAY INTO THE CITY TREASURY THE AMOUNT OF TAX WITHHELD DURING THE PRECEDING MONTH, EXCEPT AS PROVIDED IN SUBSECTION (2) BELOW. SUBJECT TO THE APPROVAL OF THE BOARD OF REVIEW THE PROVISIONS OF THIS SUBSECTION(C)(1) MAY BE WAIVED AND THE EMPLOYER MAY FILE IN ACCORDANCE WITH SUBSECTION (2) BELOW.
- (2) WHEN THE AMOUNT SO WITHHELD BY AN EMPLOYER AMOUNTS TO LESS THAN TEN DOLLARS (\$10.00) PER MONTH, THE EMPLOYER MAY MAKE RETURNS ON A CALENDAR QUARTERLY BASIS. SUCH EMPLOYER SHALL, ON OR BEFORE THE LAST DAY OF EACH MONTH FOLLOWING THE CALENDAR QUARTERS ENDING MARCH 31, JUNE 30, SEPTEMBER 20, AND DECEMBER 31, MAKE A RETURN AND PAY INTO THE CITY TREASURY THE FULL AMOUNT OF TAXES WITHHELD FOR THE PRECEDING CALENDAR QUARTER.

(D) 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.

(E) EACH EMPLOYER WHO MAINTAINS A PLACE OF BUSINESS IN THE CITY AND ANOTHER BRANCH WITHIN THE METROPOLITAN AREA OF THE CITY, MUST ALSO WITHHOLD THE TAX FROM EMPLOYEES RESIDING IN THE CITY BUT WORKING AT THE EMPLOYER'S METROPOLITAN ARE BRANCH EVEN THOUGH THE PAYROLL RECORDS AND PLACE OF PAYMENT ARE OUTSIDE THE CITY.

(F) EACH EMPLOYER, ON OR BEFORE JANUARY 31, UNLESS WRITTEN REQUEST FOR THIRTY DAYS EXTENSION IS MADE TO AND GRANTED BY THE ADMINISTRATOR, FOLLOWING ANY CALENDAR YEAR IN WHICH SUCH DEDUCTIONS HAVE BEEN MADE, OR SHOULD HAVE BEEN MADE BY AN EMPLOYER, SHALL FILE WITH THE ADMINISTRATOR AN INFORMATION RETURN (ZANESVILLE WITHHOLDING STATEMENT OF WAGES PAID, AND ZANESVILLE INCOME TAX WITHHELD), FOR EACH EMPLOYEE FROM WHOM INCOME TAX HAS BEEN OR SHOULD HAVE BEEN WITHHELD SHOWING THE NAME AND ADDRESS OF THE EMPLOYEE, THE TOTAL AMOUNT OF SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION PAID SUCH EMPLOYEE DURING THE YEAR AND THE AMOUNT OF CITY INCOME TAX WITHHELD FROM EACH EMPLOYEE.(ORD 29-66 PASSED 5-14-79.)

(G) MANAGER'S OBLIGATION

- (1) EVERY MANAGER IS DEEMED TO BE A TRUSTEE OF THIS MUNICIPALITY IN COLLECTING AND HOLDING THE TAX REQUIRED UNDER THIS CHAPTER TO BE WITHHELD, AND THE FUNDS SO COLLECTED BY SUCH WITHHOLDING ARE DEEMED TO BE TRUST FUNDS.

EVERY MANAGER IS LIABLE DIRECTLY TO THIS MUNICIPALITY FOR PAYMENT OF SUCH TRUST, WHETHER ACTUALLY COLLECTED BY SUCH EMPLOYER OR NOT. ANY TAX DEDUCTED AND WITHHELD IS TO

BE CONSIDERED PAID TO THIS MUNICIPALITY, WHETHER OR NOT EMPLOYER ACTUALLY REMITS THE TAX TO THIS MUNICIPALITY FOR PURPOSES OF DETERMINING EMPLOYEE PAYMENTS OR CREDITS.

- (2) ALL MANAGERS SHALL BE PERSONALLY LIABLE TO THE EXTENT TO THE TAX, INTEREST AND PENALTY, JOINTLY AND SEVERALLY, FOR FAILURE TO FILE THE EMPLOYER'S RETURN OR TO PAY THE EMPLOYER'S TAX, INTEREST AND PENALTY AS REQUIRED UNDER THIS CHAPTER.
- (3) NO CHANGE IN STRUCTURE BY AN EMPLOYER, INCLUDING A FUNDAMENTAL CHANGE, DISCHARGES ITS MANAGERS FROM LIABILITY FOR THE EMPLOYEES' OR MANAGER'S FAILURE TO REMIT FUNDS HELD IN TRUST, TO FILE A TAX RETURN OR TO PAY TAXES. (ORD 91-41 PASSED 5-28-91.)

181.07 DECLARATIONS.

(A) EVERY PERSON WHO ANTICIPATES ANY TAXABLE INCOME WHICH IS NOT SUBJECT TO THE PROVISIONS OF SECTION 181.06, OR WHO ENGAGES IN ANY BUSINESS 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, IF THE AMOUNT PAYABLE AS ESTIMATED TAX CAN REASONABLY BE EXPECTED TO EXCEED FIFTY DOLLARS (\$50.00) TOGETHER WITH THE ESTIMATED TAX DUE THEREON, IF ANY. PROVIDED, HOWEVER, IF A TAXPAYER'S INCOME IS WHOLLY FROM WAGES FROM WHICH THE TAX WILL BE WITHHELD AND REMITTED TO THIS MUNICIPALITY IN ACCORDANCE WITH SECTION 181.06, SUCH PERSON NEED NOT FILE A DECLARATION. ANY PERSON WHO HAS FILED A DECLARATION THE PREVIOUS YEAR AND WHO DOES NOT ANTICIPATE ANY FURTHER TAXABLE INCOME SHALL NOTIFY THE ADMINISTRATOR IN WRITING WITHIN 120 DAYS OF THE CLOSE OF THE PREVIOUS TAX YEAR.

(B) EXCLUSIVE OF TAXPAYERS ON A FISCAL BASIS SUCH DECLARATION SHALL BE FILED ON OR BEFORE APRIL 15 OF EACH YEAR. IN THE CASE OF A PERSON STARTING IN BUSINESS, SUCH DECLARATION SHALL BE FILED WITHIN FOUR MONTH OF THE DATE HE STARTS SUCH BUSINESS.

(C) SUCH DECLARATION SHALL BE FILED UPON A FORM OR FORMS FURNISHED BY OR OBTAINABLE UPON REQUEST, FROM THE INCOME TAX DIVISION, WHICH 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 THE FEDERAL INCOME TAX ADJUSTED TO SET FORTH ONLY SUCH INCOME AS IS TAXABLE UNDER THE PROVISIONS OF THIS CHAPTER. (ORD 79-66. PASSED 5-14-79.)

(D) SUCH DECLARATION OF ESTIMATED TAX TO BE PAID TO THE CITY SHALL BE ACCOMPANIED BY A PAYMENT OF AT LEAST ONE-FOURTH OF THE ESTIMATED TAX. SUCH ESTIMATE MAY BE AMENDED AT ANY TIME.

EXCLUSIVE OF TAXPAYERS FILING ON A FISCAL YEAR BASIS, AT LEAST A SIMILAR AMOUNT SHALL BE PAID ON OR BEFORE JULY 31, OCTOBER 31 AND JANUARY 31 OF EACH YEAR. (ORD 84-84 PASSED 6-11-84.)

(E) A TAXPAYER REPORTING ON A FISCAL YEAR BASIS SHALL FILE, BEGINNING WITH HIS FIRST FISCAL YEAR ANY PART OF WHICH FALLS WITHIN THE TAX PERIOD, A DECLARATION WITHIN FOUR MONTH AFTER THE START OF

EACH FISCAL YEAR, ACCOMPANIED BY A PAYMENT OF AT LEAST ONE-FOURTH OF THE ESTIMATED TAX SHOWN DUE THEREON. AT LEAST A SIMILAR AMOUNT SHALL BE PAID ON OR BEFORE THE LAST DAY OF EACH THREE-MONTH PERIOD THEREAFTER.

(F) ON OR BEFORE APRIL 15 OF THE YEAR FOLLOWING THAT FOR WHICH A DECLARATION WAS FILED, OR IN THE CASE OF A FISCAL YEAR TAXPAYER ON OR BEFORE THE LAST DAY OF THE FOURTH MONTH AFTER THE CLOSE OF THE FISCAL YEAR FOR WHICH A DECLARATION WAS FILED, AN ANNUAL RETURN SHALL BE FILED AND ANY TAX WHICH MAY BE DUE SHALL BE PAID IN ACCORDANCE WITH THE PROVISIONS OF SECTION 181.03.

(G) THE DECLARATION OF ESTIMATED INCOME SHALL BE NO LESS THAN SEVENTY-FIVE PERCENT (75%) OF THE BUSINESS' OR INDIVIDUAL'S (TAXPAYER'S) GROSS EARNINGS FROM THE PRECEDING YEAR. (ORD 79-66 PASSED 5-14-79)

181.08 DUTIES OF ADMINISTRATOR AND TREASURER.

(A) IT SHALL BE THE DUTY OF THE ADMINISTRATOR TO PRESCRIBE THE FORM AND METHOD OF KEEPING THE ACCOUNTS AND REPORTS TO BE RENDERED TO THIS OFFICE AND TO MAINTAIN ACCURATE RECORDS SHOWING THE AMOUNT RECEIVED FROM EACH TAXPAYER AND THE DATE OF SUCH RECEIPT. THE ADMINISTRATOR IS HEREBY CHARGED WITH THE INTERNAL AUDIT OF ALL ACCOUNTS AND RETURNS INCLUDING RE-EXAMINATION AND CORRECTION OF THE RETURNS. THE ADMINISTRATOR 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 HE 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 SHOWING THE AMOUNT OF THE TAX SO FIXED TOGETHER WITH INTEREST AND PENALTY THEREON, IF ANY. THE TAX SHALL BE ADMINISTERED BY THE ADMINISTRATOR WHO SHALL BE THE ADMINISTRATIVE HEAD OF THE INCOME TAX DIVISION AND SHALL FURTHER BE ADMINISTERED BY SUCH OFFICERS, DEPUTY CLERKS, CASHIERS, INVESTIGATORS, COLLECTORS AND OTHER EMPLOYEES AS MAY FROM TIME TO TIME BE DETERMINED BY COUNCIL, AND THEY SHALL RECEIVE SUCH SALARY AS MAY BE DETERMINED BY COUNCIL.

(B) THE CITY TREASURER SHALL DEMAND AND RECEIVE ALL TAXES DUE THE CITY AND SHALL MAKE WRITTEN REPORT TO COUNCIL EACH QUARTER OF ALL MONEYS COLLECTED DURING THE PRECEDING QUARTER. (ORD 59-86 PASSED 5-15-59.)

181.09 EXAMINATIONS AND INVESTIGATION; CONFIDENTIAL INFORMATION; PENALTY.

(A) THE ADMINISTRATOR OR ANY AUTHORIZED EMPLOYEE IS HEREBY AUTHORIZED TO EXAMINE THE BOOKS, PAPERS AND RECORDS OF ANY EMPLOYER, OR OF ANY TAXPAYER OR PERSON SUBJECT TO THE TAX, FOR THE PURPOSE OF VERIFYING THE ACCURACY OF ANY RETURN MADE, OR, IF NO RETURN WAS MADE, TO ASCERTAIN THE TAX DUE. EVERY SUCH EMPLOYER, SUPPOSED EMPLOYER, TAXPAYER OR SUPPOSED TAXPAYER IS HEREBY DIRECTED AND REQUIRED TO FURNISH TO THE ADMINISTRATOR OR HIS DULY AUTHORIZED AGENT OR EMPLOYEE, THE MEANS, FACILITIES AND OPPORTUNITY FOR MAKING SUCH EXAMINATION AND INVESTIGATIONS AS ARE HEREBY AUTHORIZED.

THE ADMINISTRATOR OR HIS DULY APPOINTED 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 AND RECORDS AND THE ATTENDANCE OF ALL PERSONS BEFORE HIM WHETHER AS PARTIES OR WITNESS, WHEREVER HE BELIEVES SUCH PERSONS HAVE KNOWLEDGE OF SUCH INCOME.

THE REFUSAL OF SUCH EXAMINATION BY ANY EMPLOYER, EMPLOYEE OR PERSON SUBJECT OR PRESUMED TO BE SUBJECT TO THE TAX SHALL BE DEEMED A VIOLATION OF THIS CHAPTER.

TAX RETURNS AND ALL AUDIT PAPERS AND INFORMATION CONNECTED THEREWITH ARE CONFIDENTIAL AND SHALL BE CAREFULLY PRESERVED SO THAT THEY SHALL NOT BE AVAILABLE FOR INSPECTION BY ANYONE OTHER THAN THE PROPER AGENTS OF THE CITY FOR OFFICIAL PURPOSES.

(B) ANY INFORMATION GAINED AS A RESULT OF ANY RETURNS, INVESTIGATIONS, HEARINGS OR VERIFICATION REQUIRED OR AUTHORIZED BY THIS CHAPTER SHALL BE CONFIDENTIAL AND NO DISCLOSURE THEREOF SHALL BE MADE EXCEPT TO MUNICIPAL, COUNTY, STATE OR FEDERAL TAXING AGENCIES OR UNLESS ORDERED BY A COURT OF COMPETENT JURISDICTION, OR UNLESS DISCLOSURE IS NECESSARY TO THE CONDUCT OF A HEARING BEFORE THE BOARD OF REVIEW. ANY PERSON DIVULGING SUCH INFORMATION IN VIOLATION OF THIS SECTION SHALL BE DEEMED GUILTY OF A MISDEMEANOR OF THE FIRST DEGREE. EACH DISCLOSURE SHALL CONSTITUTE A SEPARATE OFFENSE.

181.10 INTEREST AND PENALTIES

(A) ALL TAXES IMPOSED AND MONEYS WITHHELD OR REQUIRED TO BE WITHHELD BY EMPLOYERS UNDER THE PROVISIONS OF THIS CHAPTER, AND REMAINING UNPAID AFTER THEY BECOME DUE, SHALL BEAR INTEREST AT THE RATE OF SIX PERCENT (6%) PER ANNUM.

(B) IN ADDITION TO INTEREST AS PROVIDED IN SUBSECTION (A) HEREOF, PENALTIES FOR FAILURE TO PAY TAXES AND WITHHOLDING PURSUANT TO THE PROVISIONS OF THIS CHAPTER ARE HEREBY IMPOSED AS FOLLOWS:

- (1) IN CASE OF TAXPAYERS FAILING TO PAY THE FULL AMOUNT OF TAX DUE, A PENALTY OF ONE-HALF OF ONE PERCENT (.05%) PER MONTH, OR FRACTION THEREOF, OF THE AMOUNT OF THE UNPAID SUM DUE THE CITY.
- (2) IN THE CASE OF EMPLOYERS WHO FAIL TO WITHHOLD OR REMIT THE TAXES WITHHELD OR TAXES WHICH SHOULD HAVE BEEN WITHHELD FROM EMPLOYEES, A PENALTY OF THREE PERCENT (3%) PER MONTH, OR FRACTION THEREOF, OF THE UNPAID SUM DUE THE CITY.
- (3) NO PENALTY SHALL BE ASSESSED ON ANY ADDITIONAL TAX ASSESSMENT WHEN A RETURN HAS BEEN FILED IN GOOD FAITH AND THE TAX PAID THEREON WITHIN THE TIME PRESCRIBED HEREIN; 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 THAT AN AMENDED RETURN IS FILED AND THE ADDITIONAL TAX IS PAID WITHIN THREE MONTHS AFTER FINAL DETERMINATION OF THE FEDERAL TAX LIABILITY.

(C) UPON AN APPEAL FROM THE REFUSAL OF THE ADMINISTRATOR TO RECOMMEND ABATEMENT OF PENALTY AND INTEREST, THE BOARD OF REVIEW

MAY ABATE SUCH PENALTY OR INTEREST, OR BOTH. (ORD 59-86 PASSED 5-15-59)

181.11 COLLECTION OF UNPAID TAXES.

(A) ALL TAXES IMPOSED BY THIS CHAPTER SHALL BE COLLECTIBLE, TOGETHER WITH ANY INTEREST AND PENALTIES THEREON, BY SUIT AS OTHER DEBTS OF LIKE AMOUNT ARE RECOVERABLE. NO ADDITIONAL ASSESSMENT SHALL BE MADE AFTER THREE YEARS FROM THE TIME A RETURN WAS DUE OR FILED, WHICHEVER IS LATER, PROVIDED, HOWEVER, THAT THERE SHALL BE NO PERIOD OF LIMITATION ON AN ADDITIONAL ASSESSMENT IN A CASE OF A RETURN THAT OMITTS GROSS INCOME IN EXCESS OF TWENTY-FIVE PERCENT (25%) OF THAT REQUIRED TO BE REPORTED, OR IN THE CASE OF FILING A FALSE OR FRAUDULENT RETURN WITH INTENT TO EVADE THE TAX, OR IN THE CASE OF FAILURE TO FILE A RETURN.

(B) IF ANY EMPLOYER FAILS TO REMIT OR COLLECT A TAX IMPOSED BY THIS CHAPTER AS PRESCRIBED BY LAW, HE SHALL BE PERSONALLY LIABLE FOR THE AMOUNT DUE. THE ADMINISTRATOR MAY MAKE AN ASSESSMENT AGAINST SUCH EMPLOYER BASED UPON ANY INFORMATION IN HIS POSSESSION.

(C) IF ANY PERSON FAILS TO FILE A RETURN REQUIRED BY SECTION 181.05 AND PROPERLY REMIT THE TAX DUE THEREON, OR FAILS TO MAKE A DECLARATION REQUIRED BY SECTION 181.07, THE ADMINISTRATOR MAY MAKE AN ASSESSMENT OF ANY UNPAID PORTION OF NET TAXES DUE. SUCH ASSESSMENT MAY BE BASED UPON ANY INFORMATION IN THE POSSESSION OF THE ADMINISTRATOR, INCLUDING ESTIMATES BASED UPON THE TAXPAYER'S PREVIOUS RETURNS.

(D) IN EACH CASE, THE ADMINISTRATOR SHALL GIVE TO THE PERSON ASSESSED, WRITTEN NOTICE OF ASSESSMENT. SUCH NOTICE MAY BE SERVED BY CERTIFIED MAIL, REGISTERED MAIL OR PERSONAL SERVICE TO THE ADDRESS OF THE TAXPAYER, OR EMPLOYER AS IT APPEARS ON THE COUNTY AUDITOR'S TAX LIST.

(E) UNLESS THE EMPLOYER OR TAXPAYER TO WHOM SUCH NOTICE OF ASSESSMENT IS DIRECTED, FILE WITHIN THIRTY DAYS AFTER SERVICE THEREOF, EITHER PERSONALLY OR BY REGISTERED OR CERTIFIED MAIL, A PETITION IN WRITING, NOTARIZED OR VERIFIED UNDER OATH, BY SUCH EMPLOYER OR TAXPAYER, SUCH ASSESSMENT SHALL BECOME INCLUSIVE AND THE AMOUNT THEREOF SHALL BE DUE AND PAYABLE. THE PETITION MUST STATE WITH PARTICULARITY THE OBJECTIONS TO THE ASSESSMENT.

(F) WHEN A PETITION FOR REASSESSMENT IS FILED, THE ADMINISTRATOR SHALL SET THE TIME AND PLACE OF A HEARING. NOTICE OF THE HEARING AND THE ADMINISTRATOR'S FINDINGS SHALL BE SERVED BY EITHER CERTIFIED OR REGISTERED MAIL, OR BY REGULAR MAIL IF THE CERTIFIED OR REGISTERED MAIL IS UNDELIVERABLE. HEARINGS MAY BE CONTINUED BY THE ADMINISTRATOR AT HIS SOLE DISCRETION.

(G) ANY PENALTY IMPOSED BY THIS CHAPTER MAY BE COLLECTED BY ASSESSMENT AS PROVIDED BY THIS SECTION.

(H) ALL ASSESSMENT NOT PAID WITHIN THIRTY DAYS OF BECOMING CONCLUSIVE SHALL BEAR INTEREST AT THE RATE OF ONE PERCENT (1%) PER MONTH ON THE UNPAID BALANCE.

(I) THE ADMINISTRATOR MAY DESIGNATE ONE OR MORE PERSONS IN HIS EMPLOY AS HEARING EXAMINERS TO ACT AS HIS AGENT IN CONDUCTING THE HEARINGS AUTHORIZED BY THIS SECTION.

(J) IN THOSE CASES IN WHICH THE COMMISSIONER 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 ADMINISTRATOR SHALL BE EXTENDED ONE YEAR FROM THE TIME OF THE FINAL DETERMINATION OF THE FEDERAL TAX LIABILITY. AND, EXCEPT, FURTHER, THAT TAXES ERRONEOUSLY PAID SHALL NOT BE REFUNDED UNLESS A CLAIM FOR REFUND IS MADE WITHIN THREE YEARS FROM THE TIME OF THE PAYMENT THEREOF OR WITHIN THREE MONTHS AFTER THE FINAL DETERMINATION OF THE FEDERAL TAX LIABILITY, WHICHEVER IS LATER.
(ORD 91-14 PASSED 5-28-91)

181.12 BOARD OF REVIEW

A BOARD OF REVIEW, CONSISTING OF THE MAYOR, CITY AUDITOR, CITY TREASURER AND TWO RESIDENTS OF THE CITY, APPOINTED BY THE MAYOR, SUBJECT TO APPROVAL OF COUNCIL, IS HEREBY CREATED. THE LATTER TWO SHALL NOT BE OF THE SAME POLITICAL PARTY, AND SHALL BE APPOINTED FOR A TERM OF FIVE YEARS, THE BEGINNING DATE OF SUCH TERM TO BE MARCH 1, 1960. ANY PERSON DISSATISFIED WITH ANY RULING OR DECISION OF THE ADMINISTRATOR, WHICH IS MADE UNDER THE AUTHORITY CONFERRED BY THIS CHAPTER, MAY APPEAL THEREFROM TO THE BOARD OF REVIEW WITHIN THIRTY DAYS FROM THE ANNOUNCEMENT OF SUCH RULING OR TO THE BOARD OF REVIEW WITHIN THIRTY DAYS FROM THE ANNOUNCEMENT OF SUCH RULING OR DECISION BY THE ADMINISTRATOR, AND THE BOARD OF REVIEW SHALL, ON HEARING, HAVE JURISDICTION TO AFFIRM, REVERSE OR MODIFY ANY RULING OR DECISION OR ANY PART THEREOF.

A MAJORITY OF THE MEMBERS OF THE BOARD OF REVIEW SHALL CONSTITUTE A QUORUM. THE BOARD OF REVIEW SHALL ADOPT ITS OWN PROCEDURAL RULES AND SHALL KEEP A RECORD OF ITS PROCEEDINGS. ALL HEARINGS OF THE BOARD SHALL BE CONDUCTED PRIVATELY UNLESS THE TAXPAYER INVOLVED REQUESTS A PUBLIC HEARING. THE PROVISIONS OF SECTION 181.09 WITH REFERENCE TO THE CONFIDENTIAL CHARACTER OF INFORMATION REQUIRED TO BE DISCLOSED BY THIS CHAPTER SHALL APPLY TO SUCH MATTERS AS MAY BE HEARD BEFORE THE BOARD OF REVIEW ON APPEAL.
(ORD 60-71 PASSED 4-25-60.)

181.13 ALLOCATION OF FUNDS.

THE FUNDS COLLECTED UNDER PROVISIONS OF THIS CHAPTER SHALL BE DEPOSITED IN A SPECIAL FUND KNOWN AS THE INCOME TAX REVENUE FUND AND SUCH FUNDS SHALL BE DISBURSED IN THE FOLLOWING MANNER:

- (A) FIRST, SUCH PART OF THE TAX IMPOSED BY SECTION 181.03 AS SHALL BE NECESSARY TO DEFRAY ALL EXPENSE OF COLLECTING THE TAX AND OF ADMINISTERING AND ENFORCING THE PROVISIONS OF THIS CHAPTER SHALL BE APPROPRIATED BY COUNCIL FOR THAT PURPOSE.
- (B) THAT PORTION OF THE BALANCE REMAINING AFTER PROVIDING FOR THE EXPENSES REFERRED TO IN SUBSECTION (A) HEREOF, WHICH IS ATTRIBUTABLE TO THE TAX IMPOSED BY SECTION 181.03 SHALL BE APPROPRIATED BY COUNCIL FOR THE FOLLOWING PURPOSES:
 - (1) GENERAL CITY OPERATIONS.
 - (2) STREET IMPROVEMENTS AND EQUIPMENT.

- (3) OTHER CAPITAL IMPROVEMENTS AND EQUIPMENT.
- (4) PARKS AND RECREATION.
- (5) DEBT RETIREMENT.

(C) THAT PORTION OF THE BALANCE REMAINING AFTER PROVIDING FOR THE EXPENSES REFERRED TO IN SUBSECTION (A) HEREOF WHICH IS ATTRIBUTABLE TO THE TAX IMPOSED BY SECTION 181.031 SHALL BE APPROPRIATED BY COUNCIL FOR THE PURPOSES PROVIDED FOR IN SECTION 181.031. (ORD 91-14 PASSED 5-28-91)

181.14 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

EVERY INDIVIDUAL TAXPAYER WHO RESIDES IN THE CITY, BUT RECEIVES NET PROFITS, SALARIES, WAGES, COMMISSIONS OR OTHER PERSONAL SERVICE COMPENSATION FOR WORK DONE, OR SERVICES PERFORMED OR RENDERED OUTSIDE OF THE CITY, IF IT BE MADE TO APPEAR THAT HE HAS PAID A MUNICIPAL INCOME TAX ON SUCH NET PROFITS, SALARY, WAGES, COMMISSION OR OTHER COMPENSATION TO ANOTHER MUNICIPALITY, SHALL BE ALLOWED A CREDIT ON THE TAX IMPOSED BY THIS CHAPTER OF THE AMOUNT SO PAID BY HIM OR IN HIS BEHALF TO SUCH OTHER MUNICIPALITY. THE CREDIT SHALL NOT EXCEED THE TAX ASSESSED BY THIS CHAPTER ON SUCH NET PROFIT, SALARY, WAGES, COMMISSIONS OR COMPENSATION EARNED IN SUCH OTHER MUNICIPALITY OR MUNICIPALITIES WHERE SUCH TAX IS PAID.

NOT WITHSTANDING THE PROVISIONS CONTAINED IN SECTION 181.11, OR ANY OTHER PROVISIONS INCONSISTENT HERewith, A CLAIM FOR REFUND OR CREDIT UNDER THIS SECTION SHALL BE MADE IN SUCH MANNER AS COUNCIL MAY PROVIDE BY REGULATION. (ORD 59-86 PASSED 5-15-59)

181.15 SAVING CLAUSE

THIS CHAPTER SHALL NOT APPLY TO ANY PERSON, FIRM OR CORPORATION OR TO ANY PROPERTY AS TO WHOM OR WHICH, IT IS BEYOND THE POWER OF COUNCIL TO IMPOSE THE TAX HEREIN PROVIDED FOR. IF ANY SENTENCE, CLAUSE, SECTION OR PART OF THIS CHAPTER, 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 CHAPTER, AND SHALL NOT AFFECT OR IMPAIR ANY OF THE REMAINING PROVISIONS, SENTENCES, CLAUSES, SECTIONS OR OTHER PARTS OF THIS CHAPTER. IT IS HEREBY DECLARED TO BE THE INTENTION OF COUNCIL THAT THIS CHAPTER WOULD HAVE BEEN ADOPTED HAD SUCH UNCONSTITUTIONAL, ILLEGAL OR INVALID SENTENCE OR PART THEREOF NOT BEEN INCLUDED THEREIN. (ORD 59-86 PASSED 5-15-59.)

181.16 COLLECTION OF TAX AFTER TERMINATION

(A) THIS CHAPTER 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 CHAPTER 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 CHAPTER SHALL HAVE BEEN FULLY TERMINATED, SUBJECT TO THE LIMITATIONS CONTAINED IN SECTIONS 181.11 AND 181.99.

(B) ANNUAL RETURNS DUE FOR ALL OR ANY PART OF THE LAST EFFECTIVE YEAR OF THIS CHAPTER SHALL BE DUE ON THE DATES PROVIDED IN SECTIONS 181.05 AND 181.06 AS THOUGH THE SAME WERE CONTINUING.

(ORD 84-48 PASSED 6-11-84.)

181.99 VIOLATIONS AND PENALTIES.

(A) ANY PERSON WHO SHALL:

- (1) FAIL, NEGLECT OR REFUSE TO MAKE ANY RETURN OR DECLARATION REQUIRED BY THIS CHAPTER; OR
- (2) KNOWINGLY MAKE ANY INCOMPLETE, FALSE OR FRAUDULENT RETURN; OR
- (3) FAIL, NEGLECT OR REFUSE TO PAY THE TAX, PENALTIES OR INTEREST IMPOSED BY THIS CHAPTER; OR
- (4) FAIL, NEGLECT OR REFUSE TO WITHHOLD THE TAX FROM HIS EMPLOYEES OR REMIT SUCH WITHHOLDING TO THE CITY INCOME TAX DIVISION; OR
- (5) REFUSE TO PERMIT THE ADMINISTRATOR OR ANY DULY AUTHORIZED AGENT OR EMPLOYEE TO EXAMINE HIS BOOKS, RECORDS OR PAPERS; OR
- (6) FAIL TO APPEAR BEFORE THE ADMINISTRATOR AND TO PRODUCE HIS BOOKS, RECORDS OR PAPERS; OR
- (7) REFUSE TO DISCLOSE TO THE ADMINISTRATOR ANY INFORMATION WITH RESPECT TO SUCH PERSON'S EARNED INCOME OR NET PROFITS;

SHALL BE GUILTY OF A MISDEMEANOR OF THE FIRST DEGREE, FOR EACH OFFENSE.

THE TERM "PERSON" AS USED IN THIS SECTION SHALL, IN ADDITION TO THE MEANING PRESCRIBED IN SECTION 181.02, INCLUDE IN THE CASE OF AN ASSOCIATION OR CORPORATION WHO CAN BE FOUND WITHIN THE CORPORATE LIMITS OF THE CITY.

(B) ALL PROSECUTIONS UNDER THIS SECTION MUST BE COMMENCED WITHIN THE TIME SPECIFIED IN OHIO R.C. 718.06.

(c) THE FAILURE OF ANY EMPLOYER, TAXPAYER OR PERSON TO RECEIVE OR PROCURE A RETURN, DECLARATION OR OTHER REQUIRED FORM SHALL NOT EXCUSE HIM FROM MAKING ANY INFORMATION RETURN OR DECLARATION, FROM FILING SUCH FORM OR FROM PAYING THE TAX. (ORD 59-86 PASSED 5-15-59.)