

CHAPTER 191
Income Tax

EDITOR'S NOTE: Pursuant to Ordinance 2008-O-1762, passed October 27, 2008, the City Manager was authorized to execute an agreement for participation with the Regional Income Tax Agency (RITA) for services relating to the Administration and Enforcement of the Huber Heights Income Tax Ordinance.

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CROSS REFERENCES

- Voter approval required - see CHTR. Sec. 10.04
- Payroll deductions - see Ohio R.C. 9.42
- Municipal income taxes - see Ohio R.C. Ch. 718

191.01 PURPOSE.

In order to provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the City there is levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.02 DEFINITIONS.

For purposes of this chapter the following words and phrases have the following meanings ascribed to them respectively:

- (a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two (2) or more persons.
- (b) "Board of Adjudication" means the Board created by and constituted as provided in Section 191.21.
- (c) "Board of Tax Appeals" means the Board created by and constituted as provided in Section 191.24.
- (d) "Business" means an enterprise, profession, undertaking or other activity of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity.
- (e) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio or any other state, territory or foreign country or dependency.
- (f) "Domicile" means a principal residence that the taxpayer intends to use for an indefinite time and to which whenever he is absent he intends to return. A taxpayer has only one domicile even though he may have more than one residence.
- (g) "Employee" means one (1) who works for wages, salary, commission or other type of compensation in the service of an employer.
(Ord. 2000-0-1230. Passed 12-11-00.)
- (h) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency or any other entity, whether or not organized for profit, and who employs one (1) or more persons on a salary, wage, commission or other compensation basis.
(Ord. 2008-0-1763. Passed 11-10-08.)

(i) "Estimated tax liability" means the amount that a taxpayer estimates to be the taxpayer's liability for a municipal corporation's income tax for a year prior to applying any credits, estimated tax payments, or withheld taxes for the year.

(j) "Fiscal year" means an accounting period of twelve (12) months or less ending on any day other than December 31.

(k) "Fiscal year taxpayer" means a taxpayer that reports municipal income tax on the basis of a twelve-month period that does not coincide with the calendar year.

(l) "Generic form" means 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 municipal corporation for the reporting of that municipal corporation's tax on income. (Ord. 2000-0-1230. Passed 12-11-00.)

(m) "Gross receipts" means the total revenue derived from sales, work done, or service rendered, before any deductions, exceptions, or credits are claimed. (Ord. 2008-0-1763. Passed 11-10-08.)

(n) "Intangible income" means income of any of the following types: income yield, interest, 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.

(o) "Internal Revenue Code" means the Internal Revenue Code of 1989, 100 Stat. 2085, 26 U.S.C. 1, as amended.

(p) "Limited liability company" means a limited liability company formed under Chapter 1 of Substitute Title A of the Internal Revenue Code for its taxable year.

(q) "Net profits" means the net gain from the operations of a business, profession, enterprise or other activity excluding capital gains and losses after provision for all ordinary and necessary expenses, paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes, adjusted to the requirements of Sections 191.01 through 191.26.

(r) "Nonresident" means any individual who is not a resident as herein defined.

(s) "Nonresident unincorporated business entity" means an unincorporated business entity not having a place of business within the City.

(t) "Other activity" means any undertaking, not otherwise specifically defined herein, which is normally entered into for profit, including, but not limited to, rental of real and personal property and a business conducted by a trust or guardianship estate.

(u) "Other payer" means any person that pays an individual any item included in the taxable income of the individual, other than the individual's employer or that employer's agent.

(v) "Pass through entity" means a partnership, S Corporation, limited liability company, or any other class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code.

(w) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any section prescribing and imposing a penalty, the term "person" includes an officer or employee of a corporation, or a member or employee of an association, who as such officer, employee or member is under a duty to perform the act in respect of which the violation occurs.

(x) "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. (Ord. 2000-0-1230. Passed 12-11-00.)

(y) "Resident" means an individual domiciled in the City.
(Ord. 2008-0-1763. Passed 11-10-08.)

(z) "Resident unincorporated business entity" means an unincorporated business entity having a place of business within the City.

(aa) "Return Preparer" means any person other than a taxpayer that is authorized by a taxpayer to complete or file an income tax return, report, or other document for or on behalf of the taxpayer.

(bb) "S Corporation" means a corporation that has made an election under Subchapter S of Chapter 1 of Substitute Title A of the Internal Revenue Code for its taxable year.

(cc) "Taxable income" means gross wages, salaries and other compensation paid by an employer or employers before any deductions or deferrals, other than ordinary and necessary business expenses in the same manner as provided by the Internal Revenue Code, and/or net profits as herein defined.

(Ord. 2008-0-1763. Passed 11-10-08.)

(dd) "Taxable year" means the calendar year, or the fiscal year upon the basis of which the net profits are to be computed under Sections 191.01 through 191.26 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. Unless approved by the Superintendent, the taxable year of a wage earner shall be a calendar year.

(ee) "Tax Administrator" means the individual charged with direct responsibility for administration of a tax levied by the City, or the person executing the duties of the Tax Administrator.

(ff) "Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return or pay a tax.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

(gg) "Wages subject to withholding" means withholding of income tax by an employer or employers is required only on an employee's wages. Generally, the term "wages" includes all remuneration for services performed by an employee for his employer including the cash value of all remuneration in any medium other than cash, salaries, fees, bonuses, commissions on sales or on insurance premiums, and taxable fringe benefits, are if paid as compensation for services, subject to withholdings.
(Ord. 2000-O-1230. Passed 12-11-00.)

(hh) "Qualified Wages" means wages as defined in Section 3121(a) of the Internal Revenue Code without regard to any wage limitations, adjusted in accordance with Section 718.03(A) of the Ohio Revised Code.

(ii) "Joint Economic Development District" or "JEDD" means districts created under the Ohio Revised Code Sections 715.70 through 715.83 as amended from time to time.

(jj) "Adjusted Federal Taxable Income" means a "C" corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, 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 Revised Code (ORC) Section 5745.03 or to the net profit from a sole proprietorship.

(kk) "Wages" means Qualified Wages.
(Ord. 2008-0-1763. Passed 11-10-08.)

191.03 IMPOSITION OF TAX; RATE.

(a) An annual tax shall be imposed upon the following:

(1) On all salaries, wages, commissions and other compensation or income received from whatever source, (including but not limited to gambling and lottery winnings), which is permitted to be taxed under Ohio law that is earned, received, accrued, or otherwise set apart.

(2) On all salaries, wages, commissions and other compensation or income received from whatever source, which is permitted to be taxed under Ohio law that is earned, received, accrued, or otherwise set apart by nonresidents for work done or services performed or rendered in the City.

(b) The annual tax imposed beginning January 1, 1985 at the rate of one percent (1.00%) per annum. Beginning January 1, 1994, the rate was increased by three-fourths (3/4) of one percent (1%) per annum. (One-half (1/2) of one percent (1%) exclusively for police and fire protection purposes and one quarter (1/4) of one percent (1%) exclusively for the Local Street Improvement Fund, as set forth in Ordinance No. 93-0-593). The annual tax was increased beginning June 1, 1999 and expiring on May 31, 2009, at the rate of two-tenths (2/10) of one percent (1%) to fund five (5) year programs to improve at least fifty (50) miles of residential streets and major thoroughfares (at least 235 residential street segments Citywide and including segments of the following thoroughfares: Taylorsville, Shull, Chambersburg, Fishburg, Harshmanville, Bellefontaine, Powell, Kitridge, Longford, and Charlesgate Roads) within the City of Huber Heights to be used exclusively for street reconstruction, maintenance and repairs as set forth in Ordinances No 99-0-1097 and 2003-0-1430.

Beginning January 1, 2006 the rate of annual income tax shall be increased by 3/10ths of 1 percent with 83.34% of said increase to terminate in 10 years or on December 31, 2015 and 16.66% of said increase to terminate in 25 years or on December 31, 2031. The income tax revenues generated from the 3/10ths of 1 percent increase in the City income tax shall be divided 40.5% for police, 40.5% for fire including emergency medical services and 19% for the General Fund.

Beginning January 1, 2009 there will be a .25% reduction in the general City income tax rate. Effective June 1, 2009 there shall be a permanent levy of 2/10ths of one (1) percent on income to be used exclusively for street construction, reconstruction, maintenance and repairs, as approved by the voters on November 4, 2008. Making the total annual tax rate for all uses 2.00%.

(c) The portion of the entire net profits of a taxpayer to be apportioned as having been derived from within the City, shall be determined as follows:

(1) Multiply the entire net profits by a business apportion percentage to be the average ratio of:

A. The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average net book value of all 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 herein, "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 thereupon by eight (8);

B. Wages, salaries and other compensation paid or accrued during the taxable period to persons employed in the business or profession for services performed in the City to wages, salaries, and other compensation paid or accrued during the same period to persons employed in the business or profession, wherever their services are performed, excluding compensation described in division (o) of Section 191.08 of this Code.

C. Gross receipts of the business or profession from sales made and services performed during the taxable period in the City to gross receipts of the business or profession during the same period from sales and services, wherever made or performed. If the foregoing apportionment formula does not produce an equitable result, another basis may be substituted, under uniform regulations, so as to produce an equitable result.

(2) As used in this section, "sales made in the City" means:

A. 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;

B. 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;

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

(d) For the purpose of this section, the taxable base shall be determined in accordance with Federal tax interpretations, when applicable; and with the accounting method used by the taxpayer for Federal income taxes adjusted to the requirements of this chapter.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00; Ord. 2008-O- 1763. Passed 11-10-08.)

191.04 DURATION OF TAX.

(a) The tax imposed by this chapter shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation received, and shall be levied with respect to the net profits of businesses, professions or other activities earned and accrued or received after December 31, 1984.

(b) Where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the annual net profits for the fiscal year as shall be earned and accrued or received on or after January 1, 1985 to the close of the taxpayer's fiscal year.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.05 COLLECTION OF TAX AT SOURCE.

(a) Every employer shall at the time of payment of any salary, wage, commission or other compensation deduct the tax imposed by this chapter from the gross salaries, wages, commissions or other compensation due by the employer to his employees who are subject to the tax. 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-tenths (.5) or more shall be increased to the next full cent and mills of less than five-tenths (.5) shall be dropped. No person shall be entitled to a refund merely because such rounding off of the tax results in an apparent overpayment based on his total earnings. Each employer shall, on or before the last day of each month, make a return and pay to the Tax Administrator, the tax withheld during the preceding month. However, the Tax Administrator shall have the authority to approve the filing of returns and payment of the tax withheld on a quarterly basis if the employee tax withheld by the employer in the previous tax year, averaged less than \$500 per month.

In such case, the employer shall, on or before the last day of each month following the calendar quarters ending March 31, June 30, September 30 and December 31, make a return and pay to the Tax Administrator the tax withheld during the preceding calendar quarter. Such approval for quarterly filings and payments may be withdrawn by the Tax Administrator when it is in the best interest of the City to do so. The Tax Administrator shall provide by regulation the manner in which such approval is to be granted or withdrawn. The employer

shall be liable for the payment of the tax required to be deducted and withheld, whether or not such tax has in fact been withheld. The Tax Administrator may, by regulation, provide for semiannual filing where monthly or quarterly payments are made electronically.

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

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

(d) On or before February 28 of each year, each employer shall file a withholding return on a form prescribed by and obtainable upon request from the Tax Administrator, or a generic form, setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the rules and regulations adopted by the Tax Administrator. The Tax Administrator may, by regulation, provide for mandatory use of electronic media by employers employing in excess of 100 employees for the reporting of annual wage and tax data.

(e) In addition to the wage reporting requirements of this section, any person required by the Internal Revenue Service to report on Form 1099 payments to individuals not treated as employees for services performed shall also report such payments to the City of Huber Heights and when the services were performed within the City of Huber Heights. The information shall be filed annually or on before February 28 following the end of each calendar year. Such report shall be made on a form prescribed by the Tax Administrator, which form shall include the name, address, federal taxpayer identification number, the total amount of payments made to each payee and the amount or percentage of such payments attributable to Huber Heights.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00; Ord. 2008-O- 1763. Passed 11-10-08.)

(f) The City shall not require any nonresident employer, agent of such an employer, or other payer that is not situated in the municipal corporation to deduct and withhold taxes from the taxable income of an individual unless the total amount of tax required to be deducted and withheld for the City on account of all of the employer's employees or all of the other payer's payees exceeds one hundred fifty dollars (\$150.00) for a calendar year beginning on or after that date.

If the total amount of tax required to be deducted and withheld on account of all of the nonresident employer's employees or all of the other payer's payees exceeds one hundred fifty dollars (\$150.00) for a calendar year beginning on or after January 1, 2001, the City may require the employer, agent, or other payer to deduct and withhold taxes in each ensuing year even if the amount required to be deducted and withheld in each of those ensuing years is one hundred fifty dollars (\$150.00) or less.

If a nonresident employer, agent of such an employer, or other payer that is not situated in the City is required to deduct and withhold taxes for an ensuing year under this section, and the total amount of tax required to be deducted and withheld under that division in each of three consecutive ensuing years is one hundred fifty dollars (\$150.00) or less, the City shall not require the employer, agent, or other payer to deduct and withhold taxes in any year following the last of those consecutive years unless the amount required to be deducted and withheld in any such following year exceeds one hundred fifty dollars (\$150.00). (Ord. 2000-O-1230. Passed 12-11-00.)

191.06 DECLARATION OF ESTIMATED TAX.

(a) Every person who anticipates the receipt of any taxable income which is not subject to Section 191.05 or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 191.03 shall file a declaration setting forth such person's estimated taxable income together with any estimated tax due thereon, if any. However, if a person's income is wholly from wages from which the tax will be withheld and remitted to the City in accordance with Section 191.05, such person need not file a declaration. Provided, however, no declaration is due nor quarterly estimated payments required if the estimated payments for the taxable year will total less than \$100.00.

(b) The declaration shall be filed on or before April 15 of each year, or within three and one half (3 ½) months after the date the taxpayer becomes subject to the provisions of this chapter.

(c) Those taxpayers reporting on a fiscal year basis shall file a declaration within three and one half (3 ½) months after the beginning of each fiscal year or period.

(d) The declaration shall be filed upon a form furnished by or obtainable upon request from the Tax Administrator. However, credit shall be taken for the City tax to be withheld from any portion of this income to determine the estimated tax due. In accordance with the provisions of Section 191.16, credit may be taken for tax to be paid or to be withheld and remitted to another taxing municipality or JEDD.

(Ord. 2008-0-1763. Passed 11-10-08.)

(e) The original declaration or any subsequent amendment thereof may be amended at any time.

(f) An amended declaration must be filed on or before January 31, of the following year, or in the case of a taxpayer on a fiscal year, on or before the date fixed by regulation of the Tax Administrator, if it appears that the original declaration made for such taxable year underestimated the taxpayer's income by ten percent (10%) or more. At such time a payment which, together with prior payments, is sufficient to pay the taxpayer's entire estimated liability shall be made. If upon filing the return required by Sections 191.09 and 191.10, it appears that the taxpayer did not pay ninety percent (90%) of his tax liability, as shown on the return, on or before January 31, or the date fixed by regulation, whichever is applicable, the difference between ninety percent (90%) of the taxpayer's tax liability and the amount of estimated tax actually paid on or before January 31, or the date fixed by regulation, whichever is applicable, shall be subject to the interest and penalty provisions of Section 191.13.

(g) The declaration of net estimated tax to be paid the City shall be accompanied by a payment of at least one-fourth (1/4) of the estimated tax, less credit, and at least a similar amount shall be paid on or before the last day of the seventh, tenth and thirteenth months after the beginning of the taxable year. However, in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(h) On and after January 1, 2003, the declaration of net estimated tax to be paid to the City by individuals shall be accompanied by a payment of not more than twenty-two and one-half percent (22.5%) of the taxpayer's estimated tax liability on or before the thirtieth (30th) day of April; not more than forty-five percent (45%) of the taxpayer's estimated tax liability for the current year shall be required to have been remitted on or before the thirty-first (31st) day of July after the beginning of the taxable year, not more than sixty-seven and one half percent (67.5%) of the taxpayer's estimated tax for the current tax year shall be required to have been remitted on or before the thirty-first (31st) day of October after the beginning of the taxable year, not more than ninety percent (90%) of the taxpayer's estimated tax liability for the previous year shall be required to have been remitted on or before the thirty-first (31st) day of January after the beginning of the taxable year. However, in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(i) On and after January 1, 2003, the declaration of net estimated tax to be paid to the City by taxpayers that are not individuals shall be accompanied by a payment of not more than twenty-two and one-half percent (22.5%) of the taxpayer's estimated tax liability for the current year on or before the thirtieth (30th) day of April, or in the case of a fiscal year taxpayer, the fifteenth (15th) day

of the fourth (4th) month of taxpayer's taxable year, not more than forty-five percent (45%) of the taxpayer's estimated tax liability for the current year shall be required to be remitted on or before the fifteenth (15th) day of June or, in the case of a fiscal year taxpayer, the sixth (6th) month of the taxpayer's taxable year; not more than sixty-seven and one-half percent (67.5%) of the taxpayer's estimated tax liability shall be required to be remitted on or before the fifteenth (15th) day of September, or in the case of a fiscal year taxpayer, the fifteenth (15th) day of the ninth (9th) month of the taxpayer's taxable year, not more than ninety percent (90%) of the taxpayer's estimated tax liability for the current year shall be required to be remitted on or before the fifteenth (15th) day of December, or in the case of a fiscal year taxpayer, the fifteenth day (15th) of the twelfth (12th) month of the taxpayer's taxable year.

(j) The last quarterly payment of estimated tax need not be made if the taxpayer files his final return and pays the balance of the tax due thereon within forty-five (45) days following the end of his taxable year.

(k) On or before the last day of the fourth month of the calendar or fiscal year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the City shall be paid therewith in accordance with the provisions of Sections 191.09 and 191.10.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.07 TAXPAYER TO KEEP RECORDS.

Every taxpayer shall retain all records necessary to compute his tax liability for a period of six (6) years from the date his/her return is filed, or the withholding taxes are paid.

(Ord. 2008-0-1763. Passed 11-10-08.)

191.08 EXEMPTIONS FROM TAX.

The tax provided for in this chapter shall not be levied upon:

(a) Pay or allowances of active members of the armed forces of the United States and of members of their reserve components, including the Ohio National Guard or the income of religious, fraternal, charitable, scientific, literary or education institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.

(b) Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits received from local, State or Federal governments or charitable, religious or educational organizations.

(c) Proceeds of insurance paid by reason of the death of the insured, pensions, disability benefits, annuities, or gratuities not in the nature of compensation for services rendered from whatever source derived.

(d) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations.

(e) Effective January 1, 2009, Personal earnings of all persons under eighteen (18) years of age.

(f) Intangible income.

(g) Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations, items of income already taxed by the State which the City is specifically prohibited from taxing, and income of decedent's estate during the period of administration, except such income from the operation of a business.

(h) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the states or their political subdivisions to impose net income taxes on income derived from interstate commerce.

(i) 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 (\$1,000.00) annually. Such compensation in excess of one thousand dollars (\$1,000.00) may be subject to taxation by the City. The City shall not require the payer of such compensation to withhold any tax from that compensation.

(j) Compensation paid to an employee of a transit authority, regional transit authority, or 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 City, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such a tax by reason of residence or domicile in the City, or the headquarters of the authority or commission is located within the City.

(k) 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 the income of an electric company, a telephone company or combined company as defined in Section 5727.01 of the Ohio Revised Code, and subject to Chapter 5745 of the Ohio Revised Code, computed by taking into account the adjustments provided by division (I)(16) of Section 5733.04 of the Ohio Revised Code; may be taxed by the City as set forth in Chapter 5745 of the Ohio Revised Code.

(1) On and after January 1, 2003, items excluded from federal gross income pursuant to Section 107 of the Internal Revenue Code.

(m) Alimony.

(n) The compensation of any individual if all of the following apply:

(1) The individual does not reside in the City;

(2) The compensation is paid for personal services performed by the individual in the City on twelve (12) or fewer days in the calendar year;

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

(o) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of the City to impose net income taxes.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00; Ord. 2008-O-1763. Passed 11-10-08.)

191.09 RETURN AND PAYMENT OF TAX.

(a) Every person who engages in business or other activity or whose salary, wage, commission or other compensation is subject to the tax shall whether or not a tax be due thereon, make and file a return on or before April 15 of the following year. Every resident shall make and file a municipal income tax return on or before April 15 for the previous calendar year except as follows:

(1) Residents under the age of eighteen (18) years.

(2) After the filing of returns for the tax year 1990 and review of the information contained therein, the Tax Administrator or his designated agent may exempt from filing those individuals who reported income from nontaxable sources when it appears this is and shall continue to be their only income source. This shall include retirees, totally disabled and active duty military personnel.

When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four (4) months from the end of such fiscal year or period. The Tax Administrator is authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by the employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Tax Administrator may be accepted as the return required of any employee whose sole income, subject to tax, is such salaries, wages, commissions or other compensation.

(b) The return shall be filed with the Tax Administrator on a form or forms furnished by or obtainable upon request from the Tax Administrator, or a generic form, setting forth:

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

(2) The amount of the tax on such earnings and profits; and

(3) Such other pertinent statements, information returns, or other information as the Tax Administrator may require.

(c) Any taxpayer that has requested an extension for filing a Federal Income Tax return may request an extension for the filing of the City tax return. The taxpayer shall make the request by filing a copy of the taxpayer's request for a federal filing extension with the Tax Administrator. The request for extension shall be filed not later than April 15 of that year or within 3 ½ months after the beginning of the taxpayer's fiscal year. The Tax Administrator shall grant such a request for extension for a period not less than the period of the federal extension request. The Tax Administrator may deny the 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 any delinquent income tax or any penalty, interest, assessment, withholding remittance or other charge for late payment or nonpayment of income taxes, or has failed to file any required income tax return, report, or other related document for a prior tax period. The granting of an extension for filing the City income tax return does not extend the last date for paying the tax without penalty unless the City grants an extension of the date.

(d) The taxpayer making a return shall, at the time of the filing pay to the Tax Administrator the amount of taxes shown as due. However, credit shall be allowed for:

(1) Any portion of the tax so due which shall have been deducted at the source pursuant to the provisions of Section 191.05.

(2) Any portion of the tax which shall have been paid by the taxpayer pursuant to the provisions of Section 191.06.

(3) Credit to the extent allowed by Section 191.16 for tax paid to another municipality or JEDD.

(e) Subject to the limitations contained in Section 191.15, any taxpayer who has overpaid the amount of tax to which the City is entitled may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment or part thereof shall be refunded.

(f) A husband and wife may file returns either individually or jointly. (Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00; Ord. 2008-0-1763. Passed 11-10-08.)

191.10 INFORMATION RETURNS, SCHEDULES AND STATEMENTS.

Information returns, schedules and statements required to support tax returns which are incomplete without such information shall be filed within the time limits set forth for the filing of the tax returns and the failure to file such information returns, schedules and statements shall be deemed to be a violation. However, the taxpayer shall have ten (10) days after notification by the Tax Administrator, or his authorized representative, to file the items required by this section. (Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.11 CONSOLIDATED RETURNS.

(a) Any affiliated group which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code may file a consolidated return. However, once the affiliated group has elected to file a consolidated return or a separate return with the City, the affiliated group may not change their method of filing in any subsequent tax year without written approval from the Tax Administrator. (Ord. 2008-0-1763. Passed 11-10-08.)

(b) In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the City constituting a portion only of its total business, the Tax Administrator may require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the City. If the Tax Administrator finds net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocations as he deems appropriate to produce a fair and proper allocation of net profits to the City.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

(c) On and after January 1, 2003, any group of affiliated corporations may file a consolidated income tax return if that affiliated group filed for the same tax reporting period a consolidated return for Federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.
(Ord. 2000-O-1230. Passed 12-11-00.)

191.12 AMENDED RETURNS.

(a) Where necessary, an amended return shall 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 Section 191.15. Such amended returns shall be on a form obtainable upon request from the Tax Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return without the approval of the Tax Administrator.

(b) Within three (3) months from the final determination of any Federal tax liability affecting the taxpayer's City tax liability, the 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.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.13 INTEREST AND PENALTIES.

(a) Effective January 1, 2009, all taxes imposed and all moneys withheld or required to be withheld by employers and remaining unpaid after they become due shall bear interest at the rate of one percent (1%) per month or any portion thereof.

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

(1) For failure to pay taxes due, other than taxes withheld, one-half percent (0.5%) per month or fraction thereof, or ten percent (10%), whichever is greater.

(2) For failure to remit taxes withheld from employees, five percent (5%) per month or fraction thereof or ten percent (10%) whichever is greater.

(3) Where the taxpayer has failed to file a declaration on which he has estimated and paid a tax equal to or greater than the tax paid for the previous year, or has failed to file a declaration on which he has estimated and paid tax equal to or greater than ninety percent (90%) of the actual tax for the year, or has failed to file a final return and pay the total tax on or before the end of the month following the end of his taxable year, ten percent (10%) of the difference between ninety percent (90%) of the actual tax for the year and the amount paid through withholding or declaration.

(4) Except in the case of fraud, the penalty shall not exceed fifty percent (50%) of the unpaid tax.

(c) A penalty shall not be assessed on an additional tax assessment made by the Tax Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Tax Administrator. Furthermore, 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 the final determination of the Federal tax liability.

(d) Upon recommendation of the Tax Administrator, the Board of Adjudication may abate penalty or interest or both.

(e) In no case shall penalty and interest charges be levied when the total of the penalty and interest amounts to less than five dollars (\$5.00). (Ord. 2008-0-1763. Passed 11-10-08.)

(f) Any person required to withhold the tax who knowingly fails to withhold such tax, or pay over such tax or knowingly attempts in any manner to evade or defeat such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the total amount of the tax evaded, or not withheld, or not paid over. No other penalty under this section shall be applied to any offense to which this penalty is applied.

(g) Interest but no penalty shall be assessed where an extension has been granted by the Tax Administrator and the final tax paid within the period as extended.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

(h) Where a check is used to pay tax, interest and/or penalties and is subsequently returned by a financial institution as not negotiable a thirty-five dollar (\$35.00) return check fee shall be assessed. This amount shall be added to the account and is payable along with any tax, interest or penalty remaining unpaid.

(i) There shall be no penalty, interest, or other assessment or charge against a taxpayer for late payment or nonpayment of estimated tax liability in either of the following circumstances:

(1) The taxpayer is a first time tax filer in the City such as an individual who resides in the City but was not domiciled there on the first (1st) day of the tax filing year; (Ord. 2008-0-1763. Passed 11-10-08.)

(2) The taxpayer has remitted, pursuant to paragraph (g) or (h) of this section, an amount at least equal to one hundred per cent (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 (12) month period and the taxpayer filed a return for the preceding year.

(Ord. 2000-O-1230. Passed 12-11-00.)

191.14 CRIMINAL PENALTIES.

(a) A person shall be guilty of a misdemeanor of the third degree if he shall:

- (1) Fail, neglect or refuse to make any return or declaration; or
- (2) Make any incomplete, false or fraudulent return; or
- (3) Knowingly fail or refuse to pay the tax, penalties or interest; or
- (4) Knowingly fail or refuse to withhold the tax from his employees and remit such withholding to the Tax Administrator; or
- (5) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his or his employer's books, records, papers and copies of the Federal income tax returns relating to the income or net profits of a taxpayer; or

(6) Fail to appear before the Tax Administrator and to produce his or his employer's books, records, papers or copies of Federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator; or

(7) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer; or

(8) Fail to comply with the provisions of this chapter, or any order or subpoena of the Tax Administrator; or

(9) Attempt to do anything whatever to avoid payment of the whole or any part of the tax, penalties or interest, imposed pursuant to this chapter.

(b) Any person who has failed to file a return or has filed an incorrect return, or has failed to pay the full amount of tax due, shall not be deemed to have committed an offense punishable under the provisions of this section until the assessment issued against him under the provisions of Section 191.19 has become due and payable.

(c) Any person who filed a return indicating the amount of tax due, and has failed to pay such tax, together with any penalties or interest that may have accrued thereon, shall not be deemed to have committed an offense for having knowingly failed to pay the tax, penalties or interest due as provided in subsection (a)(3) hereof, until the date of the filing of such return.

(d) The term "Person", as used in this section, shall, in addition to the meaning prescribed in Section 191.02, include in the case of an association or corporation not having any partner, member or officer within the City, any employee or agent of such association or corporation who can be found within the corporate limits of the City.

(e) All prosecutions under this section shall be commenced within three (3) years from the time of the offense complained of, 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, prosecution may be commenced within six (6) years after the commission of the offense.

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

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.15 COLLECTION OF UNPAID TAXES AND REFUND OF OVERPAYMENT.

(a) In addition to any criminal penalties which may be imposed pursuant to Section 191.14, all taxes imposed under the provisions of this chapter shall be collectible, together with any interest and penalties thereon by civil suit. Except in the case of fraud, omission of twenty-five percent (25%) or more of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three (3) years from the time the return was due or filed, whichever is later. However, in those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitation, the period within which an additional assessment may be made by the Tax Administrator shall be one (1) year from the time of the final determination of the Federal tax liability.

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within three (3) years from the date which such payment was made or the return was due, or within three (3) months after final determination of the Federal tax liability, whichever is later.

(c) Additional amounts of less than one dollar (\$1.00) shall not be refunded or assessed unless such assessment results from income which the taxpayer has failed to report.

(Ord. 84-0-157. Passed by voters 11-6-84; Ord. 2000-0-1230. Passed 12-11-00.)

191.16 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY OR JEDD.

(a) Where a resident of the City is subject to a municipal income tax in another municipality or JEDD, he shall not pay a total municipal income tax on the same income greater than the tax imposed at the highest rate to which he is subject.

(b) Every individual taxpayer who resides in the City who receives net profits, salaries, wages, commissions, or other personal service compensation for work done or services performed or rendered outside of the City, if it be made to appear that he has paid a municipal income tax on the same income to another municipality or JEDD, shall be allowed a credit against the tax imposed pursuant to this chapter of the amount so paid by him or in his behalf to the other municipality or JEDD. The credit shall not exceed the tax imposed on the income earned in the other municipality or JEDD or municipalities where the tax is paid. (Ord. 2008-0-1763. Passed 11-10-08.)

191.17 COLLECTION OF TAXES AFTER EXPIRATION DATE.

The levying of taxes under this chapter shall be effective January 1, 1985 and the collection, or actions, or proceedings for collecting any tax levied hereunder or the enforcing of any provisions hereof shall continue to be effective until all of the taxes are fully paid and any and all suits and prosecutions for the collection of the taxes or for the punishment of violations shall have been fully terminated, subject to the limitations contained in Sections 191.14 and 191.15.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.18 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be placed in the Income Tax Collection Fund of the City to be used for the purpose of paying all costs of collecting the taxes levied and the cost of administering and enforcing the provisions thereof; for the payment of other current operating expenses of the City; and for payment of the costs of making such permanent improvements as Council may determine from time to time. However, a portion of such funds may be placed in a Sundry Trust Tax Refund Account as may be determined from time to time by the Director of Finance on the basis of need to provide a fund for the refund of income tax overpayments as provided in Section 191.15. The cash balance of such Sundry Trust Tax Refund Account shall not exceed at any time an amount equal to one percent (1%) of the funds collected during the previous calendar year.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.19 DUTIES AND POWERS OF TAX ADMINISTRATOR.

(a) It shall be the duty of the Tax Administrator to receive the tax in the manner prescribed herein from the taxpayers, to keep an accurate record thereof, and to report daily to the Director of Finance all moneys so received.

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

(c) The Tax Administrator is charged with the enforcement of the provisions of this chapter, and is empowered, subject to the approval of Council by motion, to adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of this chapter including provisions for the reexamination and correction of returns.

(d) In any case where a taxpayer or employer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Tax Administrator may assess the amount of tax appearing to be due, together with interest and penalties, if any, in the following manner:

(1) If the Tax Administrator determines that any taxpayer, subject to the provisions of this chapter, has a tax liability for which he has filed no return or has filed an incorrect return and has failed to pay the full amount of tax due, the Tax Administrator shall issue a proposed assessment showing the amount of tax due, together with any penalty and interest that may have accrued thereon.

A. The proposed assessment shall be served upon the taxpayer in person or by mailing to his last known address by regular U.S. mail.

B. A taxpayer may, within fifteen (15) days after the date the proposed assessment was served or mailed, file a written protest with the Tax Administrator. Within fifteen (15) days after the receipt of the protest, the Tax Administrator shall give the Protestant an opportunity to be heard. However, the Tax Administrator may extend the date of hearing for good cause shown. After the hearing the Tax Administrator shall withdraw the assessment or he shall adjust or reaffirm the assessment and it shall then become final. If no protest is filed as herein provided, the proposed assessment shall become final fifteen (15) days after being served.

C. After a proposed assessment becomes final, notice of such final assessment shall be issued and shall be served in the same manner as a proposed assessment.

1. A taxpayer shall have thirty (30) days after the date the final assessment was served or mailed within which to file written notice of appeal with the Board of Tax Appeals. The written notice of appeal shall be filed in a sealed envelope plainly marked "Appeal to Board of Tax Appeals" and mailed or delivered to the Tax Administrator who shall, within five (5) days after receipt thereof, deliver the appeal to the Chairman of the Board of Tax Appeals or, if the Chairman is not available, to the Vice-Chairman.

2. The Board of Tax Appeals, upon receipt of a notice of appeal, shall within fifteen (15) days notify the Tax Administrator thereof who shall forward within fifteen (15) days to the Board, a certified transcript of all actions taken by him with respect to the final assessment. The transcript shall be open to inspection by the appellant and his counsel.

3. Any taxpayer or employer who has not filed a notice of appeal to the Board of Tax Appeals from a final assessment issued against him shall pay the amount thereof within fifteen (15) days after service of such final assessment.

4. Any taxpayer or employer who has filed a notice of appeal to the Board of Tax Appeals from a final assessment issued against him shall pay the amount determined to be due by the Board of Tax Appeals within fifteen (15) days after service of his copy of the decision of the Board.

5. Any taxpayer against whom a final assessment has been issued and who has filed a notice of appeal shall be granted a hearing by the Board of Tax Appeals within forty-five (45) days of filing notice of appeal unless the taxpayer waives a hearing. At such hearing the appellant and the Tax Administrator shall be given opportunity to present evidence relating to the final assessment. At the hearing, the taxpayer may be represented by an attorney at law, certified public accountant, or other representative. After the conclusion of this hearing, the Board of Tax Appeals shall affirm, reverse or modify the final assessment and shall furnish a copy of its decision in respect thereof to the appellant and the Tax Administrator within ninety (90) days of the hearing. The appellant's copy of this decision shall be served upon him by ordinary mail within fifteen (15) days of the final decision.

(e) When any taxpayer has filed a return indicating the amount of tax due and has failed to pay the tax, the Tax Administrator need not issue an assessment but may proceed under the provisions of Sections 191.14 and 191.15.

(f) If the Tax Administrator determines that an employer has failed to file a return for tax withheld and has failed to pay to the Tax Administrator the full amount of taxes, the Tax Administrator shall issue a proposed assessment showing the amount of tax due, together with any penalties and interest that may have accrued thereon, and the provision of subsection (d)(1) hereof shall then apply.

(g) If the Tax Administrator determines that an employer has failed to withhold tax, the Tax Administrator shall issue a proposed assessment showing the tax due, together with any penalties and interest that may have accrued thereon, and the provisions of subsection (d)(1) hereof shall then apply.

(h) When an employer has filed a return indicating the amount of tax withheld and has failed to pay the tax, the Tax Administrator may proceed under the provision of Sections 191.14 and 191.15 and need not issue an assessment as provided in subsections (f) and (g) hereof.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

(i) By regulation, the Tax Administrator may establish provisions for automatic extensions.

(j) When an application for a deferred payment of tax due is filed by a taxpayer the Tax Administrator may authorize partial payment of unpaid taxes when, in his judgment, the taxpayer is unable, due to hardship conditions, to pay the full amount of tax when due. However, the Tax Administrator shall not authorize an extension of time for the payment of taxes due for more than twelve (12) months beyond the date of the filing of the application.
(Ord. 2000-O-1230. Passed 12-11-00.)

191.20 INVESTIGATIVE POWERS OF TAX ADMINISTRATOR; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

(a) The Tax Administrator, or any authorized employee, is authorized to examine the books, papers, records and copies of Federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Tax 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, if any. Every such employer, supposed employer, taxpayer, or supposed taxpayer, is directed and required to furnish within ten (10) days following a written request by the Tax Administrator, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are authorized.

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

(c) The refusal to produce books, papers, records and copies of Federal income tax returns, or the refusal to submit to such examination by any employer or persons subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with any order or subpoena of the Tax Administrator authorized by this chapter shall be deemed a violation, punishable as provided in Section 191.14.

(d) Any information gained as a result of any returns, investigations, hearings or verifications required or authorized shall be confidential except for official purposes or except when ordered by a court of competent jurisdiction or except in the exchange of tax information with other municipal corporations.

(e) In addition to the above penalty, any employee of the City who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.21 BOARD OF ADJUDICATION CREATED; COMPOSITION; OFFICERS; QUORUM.

(a) A Board of Adjudication is created, consisting of the City Manager, or City Manager's designee, the Finance Director, or the Finance Director's designee, and the City Attorney, or City Attorney's designee.

(b) The Board shall select, each year for a one (1) year term, one of its members to serve as Chairman and one to serve as Secretary.

(c) A majority of the members of the Board shall constitute a quorum.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.22 PROCEDURAL RULES; HEARINGS.

The Board of Adjudication shall adopt its own procedural rules and shall keep a record of its proceedings. All hearings of the Board shall be conducted privately and the provisions of Section 191.20 with reference to the confidential character of information required to be disclosed shall apply to such matters as may be presented to the Board.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.23 AUTHORITY OF BOARD.

The Board of Adjudication shall have the authority, upon request of the Tax Administrator, to modify in whole or in part, any assessment of tax, penalty or interest. In addition, the Board may authorize the Tax Administrator to accept partial payments for a period in excess of the time authorized in Section 191.19.
(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.24 BOARD OF TAX APPEALS CREATED; OFFICERS;
COMPENSATION; QUORUM.

(a) A Board of Tax Appeals, consisting of three (3) representative residents of the City, not otherwise employed by the City, to be appointed by Council for a term of one (1) year, is created.

(b) One (1) of the members of the Board shall be chosen by the members as Chairman.

(c) All members may receive per diem compensation to be fixed by Council.

(d) A majority of the members of the Board shall constitute a quorum. (Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.25 PROCEDURAL RULES; HEARINGS.

The Board of Tax Appeals shall adopt its own procedural rules and keep a record of its proceedings. All hearings by the Board may be conducted privately and the provisions of Section 191.20 with reference to the confidential character of information required to be disclosed shall apply to such matters as may be heard on appeal before the Board.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.26 AUTHORITY OF BOARD.

The Board of Tax Appeals shall, on hearing, have authority to affirm, reverse or modify any assessment, ruling, or decision, or any part thereof, made by the Tax Administrator from which an appeal has been filed as provided in Section 191.19.

(Ord. 84-O-157. Passed by voters 11-6-84; Ord. 2000-O-1230. Passed 12-11-00.)

191.27 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm, corporation, or income, as to whom, or as to which, it is beyond the power of the City Council to impose the tax herein provided for. If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such sentence, clause, section or part of this chapter and shall not affect or impair any of the remaining sentences, clauses, sections or parts of this chapter. It is hereby declared to be the intention of the Council of

the City of Huber Heights that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

(Ord. 2008-0-1763. Passed 11-10-08.)