

ORDINANCE NO. 2010-02

INTRODUCED BY: Mayor Rinker and Council as a Whole

**AN EMERGENCY ORDINANCE
AMENDING SECTION 175.1302(a)
OF THE VILLAGE'S CODIFIED ORDINANCES
PERTAINING TO MUNICIPAL INCOME TAX AND
COLLECTION AT THE SOURCE.**

WHEREAS, at this time it has been deemed in the best interest of the health, safety and welfare of the Village to specifically amend Codified Ordinance Section 175.1302(a) to specifically reference the tax rate set forth in Section 175.0501.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF MAYFIELD VILLAGE, OHIO, THAT:

SECTION 1. Village Codified Ordinance Section 175.1302(a) of the Codified Ordinances of the Village pertaining to Collection at Source is hereby and herein amended to read as set forth below.

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Municipality shall deduct, at the time of the payment of such salary, wages, commission or other compensation, the amount of tax levied by Section 175.0501 of one percent per annum of on the gross salaries, wages, commissions or other compensation due by the employer to the employee, and shall, on or before the last day of each month, make a return and pay to the Administrator the amount of taxes so deducted during the previous month. However, if the amount of the tax so deducted by any employer in any one month is less than one hundred dollars (\$100.00), the employer may defer the filing of a return and payment of the amount deducted until the last day of the month following the end of the calendar quarter in which such month occurred.

SECTION 2. All of the other provisions of the Village's Codified Ordinances not inconsistent herewith shall remain in full force and effect.

SECTION 3. The Clerk of Council is authorized and directed to forward a certified copy of this Ordinance to the Codifier of the Village of Mayfield.

SECTION 4. The Council finds and determines that all formal actions of this Council relating to the adoption of this Ordinance have been taken at open meetings of this Council;

ORDINANCE NO. 2009-69

INTRODUCED BY: Mayor Rinker and Council as a Whole

**AN EMERGENCY ORDINANCE
REQUESTING THE CUYAHOGA COUNTY BOARD OF ELECTIONS
TO PLACE UPON THE MAYFIELD VILLAGE BALLOT
AT THE PRIMARY ELECTION OF MAY 4, 2010,
AN AMENDMENT TO SECTION 175.0501
OF THE CODIFIED ORDINANCES OF MAYFIELD VILLAGE
IN ORDER TO INCREASE THE INCOME TAX RATE
TO TWO PERCENT (2%).**

WHEREAS, the Administration of Mayfield Village has informed Council that there will be a shortfall in income to the Village in the year 2010.

WHEREAS, Council and the Administration have determined that to provide funds for the purpose of maintaining municipal operations, to maintain current equipment, for new equipment, and the maintenance of municipal services, facilities, and capital improvements, it is in the best interest of the Village to ask the residents of the Village to make changes in the income tax structure.

WHEREAS, pursuant to Article IX, Section 2 and Ohio Revised Code Section 718.01(C) the electorate shall have the opportunity to decide the issue of increasing the Village income tax from one and a half percent (1.5%) to a rate of two percent (2%) and therefore the issue shall be placed upon the ballot.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF MAYFIELD VILLAGE, OHIO, THAT:

SECTION 1. That the question of a proposed amendment to the tax rate set forth in Section 175.0501 of the Codified Ordinances of Mayfield Village shall be submitted to the vote of the qualified electorate of Mayfield Village at the primary election to be held on the 4th day of May, 2010, at the regular places of polling in said municipality between the hours set forth by the Cuyahoga County Board of Elections.

SECTION 2. That Section 175.0501 of the Codified Ordinances of Mayfield Village, Ohio shall be amended to read as follows:

175.0501 RATE AND INCOME TAXABLE.

An annual tax for the purposes specified in Section 175.0101 hereof shall be imposed on and after July 1, ~~1980~~, 2010 at the rate of ~~one and one-half percent (1.5%)~~ two percent (2%) per annum upon the following:

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SECTION 3. All other provisions of the Section and the Village's Codified Ordinances not inconsistent herewith shall remain in full force and effect.

SECTION 4. It is the desire of Council that the ballots presented to the electors of the Village be in substantially the following form:

A majority affirmative vote is necessary for passage.

Shall the ordinance providing for an additional 0.5 % increase in the current levy on income, to a rate of 2.0%, effective July 1, 2010, for the purpose of providing funds for maintaining municipal operation, services, facilities and capital improvements, including the payment of debt service on bonds, notes, loans or other obligations issued or incurred by the Village, be passed?

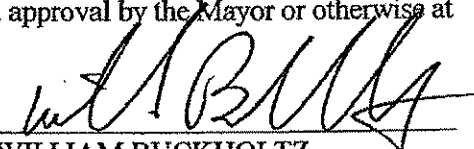
_____ FOR THE INCOME TAX
_____ AGAINST THE INCOME TAX

SECTION 5. The Clerk of Council be and is hereby directed to file of a copy of this Ordinance with the Board of Election of Cuyahoga County no later than February 18th, 2010. This Council requests that the Board of Elections give notice of the election and prepare the necessary ballots and supplies for the election in accordance with law.


SECTION 6. That in the event the foregoing amendment to section 175.0501 of the Codified Ordinances is approved by a majority of the electors voting thereon, effective as of 12:01 A.M., July 1, 2010, Section 175.0501 of the Codified Ordinances of Mayfield Village, Ohio is herein and hereby repealed and reenacted as set forth herein, and henceforth all section of Chapter 175 of the Codified Ordinances of Mayfield Village shall be interpreted to include the changes made herein; provided , however, that no provision of this Ordinance, including the repeal of the provisions referred to herein shall in any way affect any rights or obligations of the Village, any taxpayer, or any other person, official or entity, with respect to the Municipal Income Tax authorized by said section prior to the amendment.

SECTION 7. The Council finds and determines that all formal actions of this Council relating to the adoption of this Ordinance have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public, in compliance with all statutory requirements including the requirements of Section 121.22 of the Ohio Revised Code.

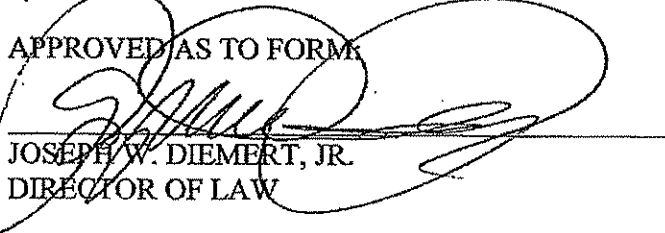
SECTION 8. This Ordinance is hereby declared to be an emergency measure immediately necessary for the health, safety and welfare of the residents of Mayfield Village, Ohio. It shall, therefore, take effect immediately upon the passage by the affirmative vote of not less than five (5) members elected to Council and approval by the Mayor or otherwise at the earliest time allowed by law.



WILLIAM BUCKHOLTZ
Council President

First Reading:	December 21,	2009
Second Reading:	January 19,	2010
Third Reading:	February 15,	2010
PASSED:	February 15,	2010


BRUCE G. RINKER, Mayor

APPROVED AS TO FORM


JOSEPH W. DIEMERT, JR.
DIRECTOR OF LAW

ATTEST: 
MARY E. BETSA,
Clerk of Council

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I, Mary E. Betsa, Clerk of Council of Mayfield Village, Ohio, hereby certify the foregoing is a true copy of Ordinance No. 2009-69 enacted by Mayfield Village Council at its Meeting on February 15, 2010.


Mary E. Betsa, Clerk of Council

CHAPTER 175
Income Tax

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PURPOSE

175.0101 PURPOSE OF LEVY.

To provide funds for the purposes of general municipal functions there is hereby levied a tax on all salaries, wages, commissions and other compensations, and on net profits as hereinafter provided.
(Ord. 1021. Passed 8-21-67.)

DEFINITIONS

175.0301 DEFINITIONS.

For the purposes of this chapter, the terms, phrases, words and their derivatives shall have the meanings as set forth in the next succeeding sections of this chapter. The singular shall include the plural, and the masculine shall include the feminine and the neuter.
(Ord. 1021. Passed 8-21-67.)

175.03011 ADJUSTED FEDERAL TAXABLE INCOME.

"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. This definition is effective for tax years beginning on or after January 1, 2004.
(Ord. 2005-05. Passed 1-24-05.)

175.0302 ADMINISTRATOR.

"Administrator" means the Finance Director of the Municipality.

175.0303 ASSOCIATION.

"Association" means any partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons. (Ord. 1021. Passed 8-21-67.)

175.0304 BOARD OF REVIEW.

"Board of Review" means the Board created by and constituted as provided in Section 175.2501 hereof.
(Ord. 1021. Passed 8-21-67.)

175.0305 BUSINESS.

"Business" means any enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, excluding, however, all nonprofit corporations which are exempt from the payment of Federal income tax.

(Ord. 1021. Passed 8-21-67.)

175.0306 CORPORATION.

"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.

(Ord. 1021. Passed 8-21-67.)

175.0307 EMPLOYEE.

"Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer.

(Ord. 1021. Passed 8-21-67.)

175.0308 EMPLOYER.

"Employer" means an individual, partnership, association, corporation, government body, unit or agency, or other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other basis of compensation.

(Ord. 1021. Passed 8-21-67.)

175.0309 FISCAL YEAR.

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

(Ord. 1021. Passed 8-21-67.)

175.03091 FUNDAMENTAL CHANGE.

"Fundamental change" means any substantial alteration by an employer including liquidation, dissolution, bankruptcy and reorganizations such as merger, consolidation, acquisition, transfer or change in identity, form or organization.

(Ord. 84-41. Passed 12-17-84.)

175.03092 GENERIC FORM.

"Generic form" means an electronic or paper form designated for reporting estimated municipal income taxes, and/or annual municipal income tax liability, and/or requests for refunds, which contain all the information required on the Municipality's regular tax return, estimated payment forms, and request for refund forms, and are in a similar format that will allow processing of the generic forms without altering the Municipality's procedures for processing forms. (Ord. 2005-05. Passed 1-24-05.)

175.0310 GROSS RECEIPTS.

"Gross receipts" means the total income from any source whatever. (Ord. 1021. Passed 8-21-67.)

175.03101 MANAGER.

"Manager" means any of the 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. (Ord. 84-41. Passed 12-17-84.)

175.0311 NET PROFITS.

"Net profits" means, for taxable years prior to 2004, a net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes, without deduction of taxes imposed by this chapter, Federal, State and other taxes based on income; and in the case of an association, without deduction of salaries paid to partners and other owners. For taxable years 2004 and later, see the definition of adjusted federal taxable income. (Ord. 2005-05. Passed 1-24-05.)

175.0312 NONRESIDENT.

"Nonresident" means an individual domiciled outside the Municipality. (Ord. 1021. Passed 8-21-67.)

175.0313 NONRESIDENT UNINCORPORATED BUSINESS ENTITY.

"Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Municipality. (Ord. 1021. Passed 8-21-67.)

175.0314 PERSON.

"Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity means the partners or members thereof, and as applied to corporations, the officers thereof. (Ord. 1021. Passed 8-21-67.)

175.0315 PLACE OF BUSINESS.

"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. 1021 Passed 8-21-67.)

175.03151 QUALIFYING WAGE.

"Qualifying wage" means wages as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitation, but including subsequent adjustments from required additions and deductions. "Qualifying wage" represents employees' income including non-qualified deferred compensation and stock options from which municipal tax shall be deducted by the employer, and any wages not considered a part of "qualifying wage" shall not be taxed by the Municipality. This definition is effective January 1, 2004, for taxable years 2004 and later. (Ord. 2005-05. Passed 1-24-05.)

175.0316 RESIDENT.

"Resident" means an individual domiciled in the Municipality. (Ord. 1021. Passed 8-21-67.)

175.0317 RESIDENT UNINCORPORATED BUSINESS ENTITY.

"Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Municipality. (Ord. 1021. Passed 8-21-67.)

175.0318 TAXABLE INCOME.

"Taxable income" means qualified wages, salaries and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter, and shall also include the following:

(a) "Business income" means income arising from transactions, activities, and sources in the regular course of a trade or business and includes income from tangible and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of a trade or business operation. Intangible income shall also include income from patents, copyrights, trademarks, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred income.

(b) "Non-business income" means all income other than business income and may include, but is not limited to, compensation, rents and royalties from real or tangible personal property, or lottery winnings, prizes and awards.

(c) "Compensation" means any form of remuneration including, but not limited to wages, salaries, commissions or other types of compensation in service of an employer, paid to an employee or individual for personal services.

(d) "Games of chance" as defined by Internal Revenue Service Code.

(e) "Games of chance winnings" means those monetary prizes received by an individual or an estate after playing a game of chance; these winnings are considered non-business income and are not considered to be intangible income. (Ord. 2005-05. Passed 1-24-05.)

175.0319 TAXABLE YEAR.

"Taxable year" means the calendar year, or the fiscal year upon the basis of which the net profits are to be computed under this chapter and in the case of a return for a fractional part of a year, the period for which such return is required to be made.

(Ord. 1021. Passed 8-21-67.)

175.0320 TAXPAYER.

"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. 1021. Passed 8-21-67.)

IMPOSITION OF INCOME TAX

175.0501 RATE AND INCOME TAXABLE.

An annual tax for the purposes specified in Section 175.0101 hereof shall be imposed on and after July 1, 1980, at the rate of one and one-half percent (1.5%) per annum upon the following:

- (a) On all taxable income earned on and after January 1, 1972, by residents of the Municipality.
- (b) On all taxable income earned on and after January 1, 1972, by nonresidents of the Municipality for work done or services performed or rendered within the Municipality.
- (c)
 - (1) On the portion attributable to the Municipality on the net profits earned on and after January 1, 1972, of all resident unincorporated business entities or professions or other activities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the Municipality.
 - (2) On the portion of the distributive share of the net profits earned on and after January 1, 1972, of a resident partner or owner of a resident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity by the Municipality.
- (d)
 - (1) On the portion attributable to the Municipality of the net profits earned on or after January 1, 1972, of all nonresident unincorporated business entities, professions or other activities, derived from sales made, work done, services performed or rendered and business and other activities conducted in the Municipality, whether or not such unincorporated business entity has an office or place of business in the Municipality.
 - (2) On the portion of the distributive share of the net profits earned on and after January 1, 1972, of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity by the Municipality.
- (e) On the portion attributable to the Municipality of the net profits earned on and after January 1, 1972, of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the Municipality, whether or not such corporations have an office or place of business in the Municipality.

(f) On the portion attributable to the Municipality pursuant to the terms of this chapter and including:

(1) Income earned by a taxpayer from a royalty interest in the production of an oil or gas well whether managed, extracted or operated by the taxpayer individually or through an agent or other representative, shall be included in the computation of net profits from a business activity to the extent that such royalty interest constitutes a business activity of the taxpayer. Where the gross income received by a taxpayer from a royalty interest in the production of an oil or gas well in a taxable year exceeds three thousand dollars (\$3,000), it shall be prima facie evidence that the income was derived from a business activity of such taxpayer and the net income from such royalty interest shall be subject to tax.

(2) The employer's income derived from finance and carrying charges associated with their consumer's accounts receivable.
(Ord. 2004-23. Passed 7-19-04.)

(g) On all taxable income earned by a non-resident individual who works thirteen days or more in the Municipality, the employer of said individual shall begin withholding the Municipality's municipal income tax from remuneration paid by the employer to the individual, and shall remit the withheld income tax to the Municipality in accordance with the requirements of this chapter. Since the individual can no longer be considered to be an occasional entrant, the employer is further required to remit taxes on income earned in the Municipality by the individual for the first twelve days. If the individual is self-employed, it shall be the responsibility of the individual to remit the appropriate income tax to the Municipality in accordance with the requirements of this chapter.
(Ord. 2005-05. Passed 1-24-05.)

175.0502 EFFECTIVE PERIOD.

The tax imposed under Section 175.0501 shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after January 1, 1972.
(Ord. 71-50. Passed 12-20-71.)

DETERMINATION OF TAX

175.0701 METHOD OF DETERMINATION.

(a) In the taxation of income which is subject to the municipal income tax, the portion of the entire net profits of a taxpayer to be allocated as having been derived from within the Municipality shall be determined as follows:

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

A. The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average net book value of all the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. As used in subsection (a)(1)A. hereof, 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. Wages, salaries and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Municipality to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.

C. Gross receipts of the business or profession from sales made and services performed during the taxable period in the Municipality to gross receipts of the business or profession during the same period from sales and services, whenever made or performed.

(2) In the event that the foregoing allocation formula does not produce an equitable result, the Administrator may approve the use of books and records as a substitute method, by applying the following:

A. The net profits allocable to the Municipality from business, profession or other activities conducted in the Municipality by corporations or unincorporated entities (whether resident or non-resident) may be determined from the records of the taxpayer only if the taxpayer has bona fide records which disclose with reasonable accuracy what portion of his net profits is attributable to that part of his activities conducted within the Municipality.

B. If the books and records of the taxpayer are used as the basis for apportioning net profits, a statement must accompany the return explaining the manner in which such apportionment is made in sufficient detail to enable the Administrator to determine whether the net profits attributable to the Municipality are apportioned with reasonable accuracy.

C. In determining the income allocable to the Municipality from the books and records of a taxpayer, an adjustment may be made for the contribution made to the production of such income by headquarters activities of the taxpayer, whether such headquarters is within or without the Municipality. (Ord. 2005-05. Passed 1-24-05.)

175.0702 SALES MADE IN THE MUNICIPALITY DEFINED.

As used in subsection (c) of Section 175.0701, "sales made in the Municipality" means:

(a) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes if shipped or delivered from a stock of goods within the Municipality.

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

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

(Ord. 1021. Passed 8-21-67.)

175.0703 TOTAL ALLOCATION.

Add together the percentages determined in accordance with subsections (a), (b), and (c) of Section 175.0701 or such of the aforesaid percentages as are applicable to the particular taxpayer and divide the total so obtained by the number of percentages used in deriving the total in order to obtain the business allocation percentage referred to in Section 175.0701.

A factor is applicable even though it may be allocable entirely in or outside the Municipality.

(Ord. 1021. Passed 8-21-67.)

175.0704 RENTALS.

Rental income received by a taxpayer shall be included in the computation of net profits from business activities under subsections (c), (d) and (e) of Section 175.0501, only if and to the extent that the rental, ownership, management or operations of the real estate from which such rentals are derived (whether so rented, managed or operated by a taxpayer individually or through agents or other representatives) constitutes a business activity of the taxpayer in whole or in part.

Where the gross monthly rental of any and all real properties regardless of number and value, aggregates in excess of two hundred fifty dollars (\$250.00) per month, it shall be prima-facie evidence that the rental, ownership, management or operation of such properties is a business activity of such taxpayer, and the net income of such rental property shall be subject to tax.

In the case of commercial property, the owner shall be considered engaged in a business activity when the rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds two hundred fifty dollars (\$250.00) per month.

In the case of farm property, the owner shall be considered engaged in a business activity when he shares in crops or when the rental is based on a percentage of the gross or net receipts derived from the farm, whether or not the gross income exceeds the two hundred fifty dollars (\$250.00) per month.

The person who operates a licensed rooming house shall be considered in business whether or not the gross income exceeds two hundred fifty dollars (\$250.00) per month.
(Ord. 71-50. Passed 12-20-71.)

175.0705 OPERATING LOSS CARRY-FORWARD.

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

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

(c) The Administrator shall provide by rules and regulations the manner in which such net operating loss carry-forward shall be determined.
(Ord. 1021. Passed 8-21-67.)

EXEMPTIONS

175.0901 SOURCES OF INCOME NOT TAXED.

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

(a) Pay or allowance of active members of the armed forces of the United States or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.

(b) Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits received from local, state or federal 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) Alimony received.

(f) Personal earnings of any natural person under eighteen years of age.

(g) Compensation for personal injuries or for damages to property by way of insurance or otherwise.

(h) Interest, dividends and other revenue from intangible property.

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

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

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

(Ord. 1021. Passed 8-21-67.)

(l) Parsonage allowance, to the extent of the rental allowance or rental value of a house provided as a part of an ordained minister's compensation. The ordained minister must be duly ordained, commissioned, or licensed by a religious body constituting a church or church denomination, and must have authority to perform all sacraments of the church.

(m) A non-resident individual who works in the Municipality twelve (12) or fewer days per year shall be considered an occasional entrant, and shall not be subject to the Municipality's municipal income tax for those twelve (12) days. For purposes of the 12-day calculation, any portion of a day worked in the Municipality shall be counted as one day worked in the Municipality. The 12-day occasional entry rule does not apply to entertainers or professional athletes, their employees or individuals who perform services on their behalf, or to promoters and booking agents of such entertainment events and sporting events.

(Ord. 2005-05. Passed 1-24-05.)

RETURNS

175.1101 TIME OF MAKING RETURN.

Each taxpayer, except as herein provided, shall, whether or not a tax is due thereon, make and file a return on or before April 15th, of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period. Any person who has no income need not file an annual return. Any person who has exempt income shall file a return and declare to the Administrator the nature of his exemption. Any person who has taxable income shall file a tax return with the Tax Administrator.

(Ord. 2005-05. Passed 1-24-05.)

175.1102 FORM AND CONTENT OF RETURN.

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

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

(b) The amount of the tax imposed by this chapter on such earnings and profits, and

(c) Such other pertinent statements, information returns or other information as the Administrator may require.
(Ord. 1021. Passed 8-21-67.)

175.1103 EXTENSION OF TIME FOR FILING.

The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not more than six months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the federal income tax return. The extension request may be made by filing a copy of the taxpayer's request for a federal filing extension, or by filing a written request. The Administrator may deny the extension if the taxpayer's income tax account with the Municipality is delinquent in any way.
(Ord. 2005-05. Passed 1-24-05.)

175.1104 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 with the Municipality. However, once the affiliated group has elected to file a consolidated return or a separate return with the Municipality, the affiliated group may not change their method of filing in any subsequent tax year without written approval from the Municipality.
(Ord. 2005-05. Passed 1-24-05.)

(b) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the Municipality, constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Municipality. If the Administrator finds that net profits are not properly allocated to the Municipality by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the Municipality.
(Ord. 1021. Passed 8-21-67.)

175.1105 AMENDED RETURNS.

(a) Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements, limitations, or both, contained in Sections 175.1701 to 175.1703, inclusive, and Section 175.1901 hereof. Such amended return shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(b) Within three months from the final determination of any Federal tax liability affecting the taxpayer's Municipal tax liability, such taxpayer shall make and file an amended return showing income subject to the Municipality's 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. 1021. Passed 8-21-67.)

PAYMENT OF TAX

175.1301 PAYMENT ON FILING.

(a) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the amount of taxes shown as due thereon, provided that:

(1) Where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 175.1302 hereof, or,

(2) Where any portion of the tax shall have been paid by the taxpayer pursuant to the provisions of Section 175.1303 hereof or,

(3) Where an income tax has been paid on the same income to another municipality, credit for the amount so deducted or paid, or credit to the extent provided for in Section 175.1901, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.

(b) A taxpayer who has overpaid the amount of tax to which the Municipality is entitled under the provisions of this chapter 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 provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded. (Ord. 71-50. Passed 12-20-71.)

(c) If an employer which 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 the 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 penalty which the predecessor employer owes pursuant to this chapter. The successor employer shall make such withholding until such time that the predecessor employer has paid such 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 such taxes, interest and penalty.
(Ord. 84-41. Passed 12-17-84.)

175.1302 COLLECTION AT SOURCE .

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Municipality shall deduct, at the time of the payment of such salary, wages, commission or other compensation, the tax of one percent per annum of the gross salaries, wages, commissions or other compensation due by the employer to the employee, and shall, on or before the last day of each month, make a return and pay to the Administrator the amount of taxes so deducted during the previous month. However, if the amount of the tax so deducted by any employer in any one month is less than one hundred dollars (\$100.00), the employer may defer the filing of a return and payment of the amount deducted until the last day of the month following the end of the calendar quarter in which such month occurred.

(b) The returns shall be on a form or forms prescribed or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have, in fact, been withheld.

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

(d) No person shall be required to withhold the tax on wages or other compensation paid domestic servants employed by him exclusively in or about such person's residence, even though such residence is in the Municipality but such employee shall be subject to all of the requirements of this chapter.
(Ord. 71-50. Passed 12-20-71.)

(e) 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 the 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 of 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. 84-41. Passed 12-17-84.)

175.1303 DECLARATION OF INCOME NOT COLLECTED AT SOURCE.

Every person shall file a declaration setting forth estimated taxable income, including distributive shares of net profits of unincorporated business entities, estimated to be earned by the taxpayer during the current tax year, together with the estimated tax due thereon, less the tax withheld within the Municipality and less the tax credit allowed in Section 175.1901 hereof.
(Ord. 71-50. Passed 12-20-71.)

175.1304 TIME OF FILING.

(a) The declaration required by Section 175.1303 shall be filed on or before April 15th of each year during the effective period set forth in Section 175.0502 or within four months of the date the taxpayer becomes subject to tax for the first time.
(Ord. 2005-05. Passed 1-24-05.)

(b) Except as provided in this section, every person shall file a declaration setting forth taxable income, including distributive shares of net profits of unincorporated business entities, estimated to be earned during the current tax year, together with the estimated tax due thereon, less the amount withheld within the Municipality and less the tax credit allowed in Section 175.1901, unless the entire taxable income is subject to withholding within the Municipality as provided in this chapter. If the estimated tax for the current year, less the tax to

be withheld and less such tax credit, amounts to not more than ten dollars (\$10.00), no declaration of payment of estimated tax is required. (Ord. 73-41. Passed 11-19-73.)

175.1305 FORM OF DECLARATION.

(a) The declaration required by Section 175.1303 shall be filed upon a form furnished by or obtainable from the Administrator. As provided in Section 175.1303 hereof, credit shall be taken for Municipal tax to be withheld from any portion of such income and credit shall be taken for tax to be paid or withheld and remitted to another taxing municipality, in accordance with the provision of Section 175.1901.

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

Effective January 1, 2005, the declaration of estimated tax to be paid the Municipality by taxpayers who are individuals shall be accompanied by a payment of at least one-fourth (1/4) of the declaration amount and at least a similar amount shall be paid on or before July 31st and October 31st of the taxable year, and January 31st of the following year.

Effective January 1, 2005, such declaration of estimated tax to be paid to the Municipality by corporations and associations shall be accompanied by a payment of at least one-fourth (1/4) of the declaration amount and at least a similar amount shall be paid on or before June 15th, September 15th and December 15th. In the case of a fiscal year taxpayer the second, third and fourth quarterly estimated payments shall be due on the fifteenth day of the sixth, ninth, and twelfth months of the taxable year, respectively.

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 date or dates.

(Ord. 2005-20. Passed 7-18-05.)

175.1306 PAYMENT TO ACCOMPANY DECLARATION.

Effective January 1, 2003, the declaration of estimated tax to be paid the Municipality by taxpayers who are individuals shall be accompanied by a payment of at least one-fourth (1/4) of the declaration amount and at least a similar amount shall be paid on or before July 31st and October 31st of the taxable year, and January 31st of the following year.

Effective January 1, 2003, such declaration of estimated tax to be paid to the Municipality by corporations and associations shall be accompanied by a payment of at least one-fourth (1/4) of the declaration amount and at least a similar amount shall be paid on or before June 15th, September 15th and December 15th. In the case of a fiscal year taxpayer the second, third, and fourth quarterly estimated payments shall be due on the fifteenth day of the sixth, ninth, and twelfth months of the taxable year, respectively.

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 date or dates.

(Ord. 2005-05. Passed 1-24-05.)

175.1307 ANNUAL RETURN.

On or before the last day of the fourth month of the 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 Municipality shall be paid therewith in accordance with the provisions of Section 175.1301. However, any taxpayer may file, on or before the last day of the first month of the year following that for which such declaration or amended declaration was filed, an annual return and pay any balance due at such time in lieu of filing such declaration or an amended declaration, and in lieu of paying the final quarterly installment based upon a declaration or amended declaration of estimated tax.

(Ord. 71-50. Passed 12-20-71.)

175.1308 EXTENSION OF FILING TIME.

The Administrator may extend the time of filing any return required, of making any payment or performing any other act required by this chapter for a period not to exceed six months beyond the original required date.

(Ord. 1021. Passed 8-21-67.)

INTEREST AND PENALTIES

175.1501 INTEREST ON UNPAID TAX.

All taxes imposed and all moneys withheld or required to be withheld by employers and all installments of estimated taxes required to be paid under the provisions of this chapter and remaining unpaid after they become due, shall bear interest at the rate of fourteen percent (14%) per annum.

(Ord. 87-27. Passed 9-21-87.)

175.1502 PENALTIES ON UNPAID TAX.

In addition to interest as provided in Section 175.1501, penalties based on the unpaid tax or installments of estimated tax are hereby imposed as follows:

- (a) For failure to pay taxes or estimated taxes due, other than taxes withheld: ten percent (10%) per annum, or fraction thereof, with a minimum penalty as provided in subsection (c) hereof.
- (b) For failure to remit taxes withheld from employees: ten percent (10%) per month or fraction thereof, but the accumulated penalty shall not exceed fifty percent (50%) upon any unpaid amount with a minimum penalty as provided in subsection (c) hereof.
- (c) For failure of any person, corporation, employer, or employee who was delinquent in the payment of taxes or taxes withheld from employees the following minimum penalty shall be assessed when assessing penalties pursuant to subsections (a) and (b) hereof:

- (1) For taxes other than estimated taxes:

- A. Delinquent - first offense - twenty-five dollars (\$25.00);
- B. Delinquent - second offense - fifty dollars (\$50.00);
- C. Delinquent - third offense - one hundred dollars (\$100.00).

- (2) For purposes of this section, taxes are delinquent if they are not paid by the due dates established by the chapter. A tax payment that is delinquent is deemed to be a single offense for purposes of this section regardless of the number of years that the payment is delinquent. Each subsequent payment that is delinquent shall be a separate offense.
(Ord. 87-27. Passed 9-21 -87.)

175.1503 EXCEPTIONS.

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

(b) No penalties or interest shall be assessed on estimated payments if the taxpayer has remitted an amount equal to one hundred percent of the previous year's tax liability, provided that the previous year reflected a twelve-month period, or if 90% of the actual liability has been received.
(Ord. 2005-05. Passed 1-24-05.)

175.1504 ABATEMENT OF INTEREST AND PENALTY.

Either the Administrator hereunder or the Board of Review may abate penalty or interest, or both, for good cause shown.
(Ord. 71-50. Passed 12-20-71.)

175.1505 VIOLATIONS; PENALTY.

Whoever:

(a) Fails, neglects or refuses to make any return or declaration required by this chapter, or

(b) Makes any incomplete, false or fraudulent return; or

(c) Intentionally or willfully fails, neglects or refuses to pay the tax, penalties or interest imposed by this chapter; or

(d) Fails, neglects or refuses to withhold the tax from his employees or remit such withholding to the Administrator; or

(e) Refuses to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers and Federal income tax returns relating to the income or net profits of a taxpayer; or

(f) Fails to appear before the Administrator and to produce his books, records, papers or Federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or

(g) Refuses to disclose to the Administrator any information with respect to income or net profits of a taxpayer; or

(h) Fails to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby; or

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

(j) Fails to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and Municipal tax withheld, or knowingly gives the Administrator false information; or

(k) Attempts to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both, for each offense.

(Ord. 1021. Passed 8-21-67; Ord. 84-41. Passed 12-17-84.)

175.1506 LIMITATION ON PROSECUTION.

All prosecutions under this chapter must be commenced within the time specified in Ohio R.C. 718.06.

(Ord. 1021. Passed 8-21-67.)

175.1507 FAILURE TO PROCURE FORMS NO EXCUSE.

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

(Ord. 1021. Passed 8-21-67.)

COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS

175.1701 UNPAID TAXES RECOVERABLE AS OTHER DEBTS; TIME LIMITATION ON ADDITIONAL ASSESSMENTS.

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. Except in the case of fraud, of omission of a substantial portion of income subject to this tax, or of failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed, whichever is later. However, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitation, the period within which an additional assessment may be made by the Administrator shall be one year from the time of the final determination of the Federal tax liability.

(Ord. 1021. Passed 8-21-67.)

175.1702 TIME LIMITATION ON REFUND CLAIMS.

Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time specified in Ohio R. C. 718.06.
(Ord. 1021. Passed 8-21-67.)

175.1703 AMOUNTS OF LESS THAN ONE DOLLAR.

Amounts of less than one dollar (\$1.00) shall not be collected or refunded.
(Ord. 1021. Passed 8-21-67.)

RELIEF AND RECIPROCITY

175.1901 TAX CREDIT.

(a) When the taxable income of a Mayfield Village resident is subject to a municipal income tax in another municipality on the same income taxable under this chapter, such resident shall be allowed a credit of the amount of income tax paid on such taxable income to such other municipality, equal to 100 percent of the amount obtained by multiplying the lower of the tax rate of such other municipality or of Mayfield Village by the taxable income earned in or attributable to the municipality of employment or business activity. For the purposes of this section, taxable income shall include the distributive share of net profits of a resident partner or owner of an unincorporated business entity.

(b) A claim for credit or refund under this section shall be made in such manner as the Administrator may by regulation provide. In the event a resident of the Municipality fails, neglects or refuses to file an annual return or declaration on the form prescribed by the Administrator, he shall not be entitled to such credit or refund and shall be considered in violation of this chapter for failure to file a return.
(Ord. 71-50. Passed 12-20-71.)

DISBURSEMENT OF RECEIPTS

175.2101 DISBURSEMENT OF FUNDS COLLECTED.

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

(a) First, such part thereof as shall be necessary to defray all expenses of collecting the tax and of administering and enforcing the provisions of this chapter shall be paid.

(b) The balance remaining after payment of the expenses referred to in subsection (a) hereof, shall be deposited in the General Fund for municipal purposes.

(Ord. 1021. Passed 8-21-67.)

DUTIES AND AUTHORITY OF THE ADMINISTRATOR

175.2301 DUTY TO RECEIVE TAX IMPOSED; KEEP RECORDS AND MAKE REPORTS.

The Administrator shall receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers, keep an accurate record thereof and report all moneys so received . (Ord. 1021. Passed 8-21-67.)

175.2302 DUTY TO ENFORCE COLLECTION AND KEEP RECORDS.

The Administrator shall enforce payment of all taxes owing to the Municipality, keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and make any return, or both, including taxes withheld, and show the dates and amounts of payments thereof.

(Ord. 1021. Passed 8-21-67.)

175.2303 AUTHORITY TO MAKE AND ENFORCE REGULATIONS.

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

(Ord. 1021. Passed 8-21-67.)

175.2304 AUTHORITY TO ARRANGE INSTALLMENT PAYMENTS.

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

Failure to make any deferred payment when due shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Sections 175.1505 and 175.1701 shall apply.

(Ord. 1021. Passed 8-21-67.)

175.2305 AUTHORITY TO DETERMINE AMOUNT OF TAX DUE.

(a) Preparation of Return by Administrator. If any taxpayer fails to file a tax return which is required by this Municipality's ordinances within the time prescribed therefore but consents to disclose all information necessary to the preparation thereof, then the Administrator may prepare such return which, after being signed by such person, may be received by the Administrator as the return of such person.

(b) Execution of Return by Administrator. If any taxpayer fails to file a tax return which is required by this Municipality's ordinances within the time prescribed therefore, or makes, willfully or otherwise, a false or fraudulent return, then the Administrator shall make in a reasonable manner such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

(c) Assessment of a Taxpayer by Administrator. The Administrator may calculate and assess any taxpayer for the amount of tax, penalty and interest which is imposed by this Municipality's ordinances and which is due and owing. Such assessment shall be made by the Administrator's issuing summary records to the last known address of the taxpayer of the assessment. This summary shall include the identification of the taxpayer, the character of the liability assessed, the taxation period and the amount of the assessment.

(d) Status of Executed Returns and Assessments. Any return executed by or any assessment made by the Administrator pursuant to this Municipality's ordinances shall be prima facie good and sufficient for all legal purposes. The Administrator may execute supplemental tax returns and may issue supplemental assessments whenever the Administrator has knowledge derived from any source including the taxpayer's financial data that any executed tax return or assessment is imperfect or incomplete in any material respect.

(e) Limitation of Prosecutions. Neither the Tax Administrator's execution of a return nor the Tax Administrator's assessment of a taxpayer shall start the running of the period of limitations on prosecutions set forth elsewhere in this Municipality's ordinances.

(Ord. 84-41. Passed 12-17-84.)

175.2306 AUTHORITY TO MAKE INVESTIGATIONS.

The Administrator or any authorized employee is hereby authorized to examine the books, papers, records and Federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Administrator believes is subject to the provisions of this chapter for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or

supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.
(Ord. 1021. Passed 8-21-67.)

175.2307 AUTHORITY TO COMPEL PRODUCTION OF RECORDS.

The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.
(Ord. 1021. Passed 8-21-67.)

175.2308 REFUSAL TO PRODUCE RECORDS.

The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or persons subject or presumed to be subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this chapter or with an order or subpoena of the Administrator authorized hereby shall be a violation of this section punishable as provided in Section 175.1505.
(Ord. 1021. Passed 8-21-67.)

175.2309 CONFIDENTIAL NATURE OF INFORMATION OBTAINED.

Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this section shall be subject to a fine or penalty as provided in Section 175.1505. Each disclosure shall constitute a separate offense.

In addition to the penalty, any employee of the Municipality who violates any provision of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.
(Ord. 1021. Passed 8-21-67.)

175.2310 TAXPAYER REQUIRED TO RETAIN RECORDS.

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

(Ord. 1021. Passed 8-21-67.)

175.2311 AUTHORITY TO CONTRACT FOR CENTRAL COLLECTION FACILITIES.

The Municipality having already entered into an agreement for the establishment of a Regional Council of Governments pursuant to Ordinance 71-31, which Council has organized a municipal tax collection agency known as the "Regional Income Tax Agency, " the Board of Trustees of the Regional Income Tax Agency is authorized to administer and enforce the provisions of this chapter as the agent of Mayfield Village, and the duties and authority of the Administrator hereunder may be performed by the Board of Trustees of the agency through the Administrator of the agency. However, the Administrator of the agency shall have no authority to abate penalties or interest provided for in Section 175.1501 and Section 175.1502 hereunder. (Ord. 71-50. Passed 12-20-71.)

BOARD OF REVIEW

175.2501 BOARD OF REVIEW ESTABLISHED.

A Board of Review, consisting of the Law Director of the Municipality and two electors of the Municipality to be appointed by the Mayor and confirmed by a majority of the members of Council, is hereby created. The term of appointment of the elector members shall be for a one year period. The two electors to be appointed may hold other elected or appointed offices in the Municipality, except the Administrator may not serve as a member of the Board of Review.

(Ord. 1021. Passed 8-21-67.)

175.2502 DUTY TO APPROVE REGULATIONS AND TO HEAR APPEALS.

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

(Ord. 1021. Passed 8-21-67.)

175.2503 RIGHT OF APPEAL.

Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this chapter may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Administrator, provided the taxpayer making the appeal has filed with the Municipality the required return or other documents concerning the obligation at issue. The appeal shall be in writing and shall state why the decision should be deemed incorrect or unlawful. The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof. Such hearing shall be scheduled within 45 days from the date of appeal. The Board's ruling must be made within 30 days from the date of the closing of the record, shall be in writing and filed with the Administrator, and within 15 days of its decision shall send notice of its decision by ordinary mail to the taxpayer making the appeal.

For matters relating to tax years beginning on or after January 1, 2004, any ruling or decision of the Board may be appealed to a court of competent jurisdiction or to the State Board of Tax Appeals.
(Ord. 2005-05. Passed 1-24-05.)

OTHER PROVISIONS

175.2701 SEPARABILITY.

If any sentence, clause, section or part of this chapter or any tax against any individual or any of the several groups specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.
(Ord. 1021. Passed 8-21-67.)

175.2702 COLLECTION OF TAX AFTER TERMINATION OF THIS CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of the taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of the taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Sections 175.1505 through 175.1507 and 175.1701 through 175.1703.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 175.1101 and 175.1302 of this chapter as though the same were continuing.
(Ord. 1021. Passed 8-21-67.)