

ORDINANCE 2013-01


March 11, 2013

AN ORDINANCE AMENDING ORDINANCE NO. 7-2004 REGARDING INCOME TAX TO PROVIDE FOR THE REPEAL OF THE TAX CREDIT COMMENCING JULY 1, 2013 FOR THE VILLAGE OF MINERVA PARK, OHIO AND DECLARING AN EMERGENCY

WHEREAS, Council for the Village of Minerva Park determines it is necessary to repeal the tax credit set forth in Sections 7 and 10 of Ordinance No. 7-2004 passed on July 12, 2004.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MINERVA PARK, OHIO THAT:

- SECTION 1: Section 7 "Payment of Tax," Ordinance No. 7-2004 passed July 12, 2004 by Council for the Village of Minerva Park be and hereby is amended to read as shown on Exhibit A attached hereto and incorporated herein for reference.
- SECTION 2: Section 10 "Taxpayer Relief," Ordinance No. 7-2004 passed July 12, 2004 by Council for the Village of Minerva Park is hereby amended to read as shown on Exhibit B attached hereto and incorporated herein for reference.
- SECTION 3: Any section of Ordinance No. 7-2004 not specifically amended herein shall remain in full force and effect.
- SECTION 4: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.
- SECTION 5: All prior legislation, or any parts thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereof.
- SECTION 6: Council declares this to be an emergency measure necessary for the health, safety and welfare of the residents of Minerva Park, such emergency arising out of the immediate need to raise additional funds to meet the financial obligations of the Village. Wherefore, this Ordinance shall take effect and shall be in force immediately upon passage by Council


Lynn Eisentrout, Mayor, Village of Minerva
Park

First Reading: Waived March 11, 2013
Second Reading: Waived March 11, 2013
Third Reading: Waived March 11, 2013
Passed: March 11, 2013


Attest Lynda Sudderberg, Fiscal Officer,
Village of Minerva Park

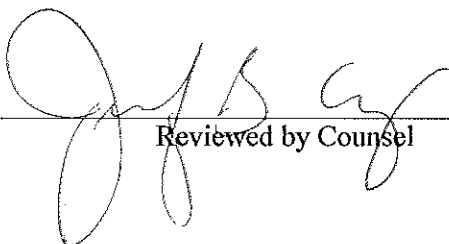

Reviewed by Counsel

EXHIBIT A

SECTION 7 PAYMENT OF TAX

Payment of Tax on Filing of Returns

- (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, however, that:
- (1) Where any portion of the tax so due shall have been deducted at the source pursuant to the provision of the Ordinance; or
 - (2) Where any portion of said tax shall have been paid by the taxpayer pursuant to the provision of this Ordinance.
- (b) A taxpayer who has overpaid the amount of tax to which the Village of Minerva Park is entitled under the provision of this Ordinance may have such overpayment applied against any subsequent liability hereunder, or at this election, indicated on the return, such overpayment (or any part thereof) shall be refunded, provided that no additional taxes or refunds of less than One and 00/100 Dollar (\$1.00) shall be collected or refunded.

Collection at Source

- (a) In accordance with the rules and regulations prescribed by the Administrator, each employer within or doing business within the Village of Minerva Park shall deduct, at the time of the payment of such salary, wages, commission, or other compensation, the tax of one percent (1%) per annum of the gross salaries, wages, commissions, or other compensation due by the said employer to said 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; provided, however, that if the amount of the tax so deducted by any employer in any one month is less than \$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) Said returns shall be on a form or forms prescribed or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefore 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 said tax shall be deemed to hold the same until payment is made by such employer to the Village of Minerva Park as a trustee for the benefit of the Village of Minerva Park, and any such tax collected by such employer from his employees shall, until the same is paid to the Village of Minerva Park, 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 Village of Minerva Park, but such employee shall be subject to all of the requirements of the Ordinance.

Declaration of Income Not Collected at Source

Any person whose income tax is not fully withheld in the Village of Minerva Park thereof shall file a declaration setting forth estimated taxable income, including distributive shares of net

profits or unincorporated business entities estimated to be earned by the taxpayer during the current tax year, together with the estimated tax due thereon less tax withheld within the Village of Minerva Park.

Filing of Declaration

- (a) The declaration required by this Ordinance shall be filed on or before April 30th of each year during the effective period set forth in this Ordinance or within four months of the date the taxpayer becomes subject to take for the first time.
- (b) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.

Form of Declaration

- (a) The declaration required by this Ordinance shall be filed upon a form furnished by or obtainable from the Administrator.
- (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.

Payment to Accompany Declaration

Such declaration of estimated tax to be paid to the Village of Minerva Park shall be accompanied by a payment of at least one-fourth (.25) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh and tenth months after the beginning of the taxable year, and on or before the last day of the first month of the succeeding year following the taxable year. Provided, however, that 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.

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 Village of Minerva Park shall be paid therewith in accordance with the provisions of this Ordinance. Provided, however, that 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 any amended declaration, and in lieu of paying the final quarterly installment based upon a declaration or amended declaration of estimated tax.

Extensions

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

EXHIBIT B

SECTION 10 TAXPAYER RELIEF

Tax Credit

Repealed.

Claim for Refund

Taxes erroneously paid shall not be refunded unless a claim for refund is made within three (3) years from the date on which such payment was made or the return was due.

Duty to Receive Tax Imposed

It shall be the duty of the Administrator to receive the tax imposed by this Ordinance in the manner prescribed herein from the taxpayers, to keep an accurate record thereof, and to report all monies so received.

Duty to Enforce Collection

It shall be the duty of the Administrator to enforce payment of all taxes owing to the municipality, to 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 to show the dates and amount or payment thereof.

Authority to Make and Enforce Regulations

The Administrator is hereby charged with the enforcement of the provisions of this Ordinance, 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 provisions for the re-examination and correction of returns.

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 authorizations shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this Ordinance.

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

Authority to Determine Amount of Tax Due

In any case where a taxpayer has failed to file a return, or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to

be due the municipality from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined together with interest and penalties thereon, if any.

Authority to Make Investigation

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 Ordinance, for the purpose of verifying the accuracy of any return made, or if no return was made, to ascertain the tax due under this Ordinance. 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.

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.

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 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 Ordinance or with an order or subpoena of the Administration authorized hereby shall be deemed a violation of this Ordinance punishable as provided in this Ordinance.

Confidential Nature of the Information

Any information gained as the result of any returns, investigations, hearings, or verification required or authorized by this Ordinance 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, upon conviction therefore, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than One Thousand and 00/100 Dollars (\$1,000.00) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense.

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

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.

Authority to Contract from Central Collection Facilities

The Village of Minerva Park may enter into such an agreement with a central collection facility that serves as an agent in tax collection. In such case, the Board of Trustees or other entity of such central collection facility is authorized to administer and enforce the provisions of the Ordinance as the agent of the Village of Minerva Park, and the duties and authority of the Administrator hereunder may be performed by the Board of Trustees or other entity of said agency through the Administrator of said agency. Provided, however, the Administrator of said agency shall have no authority to abate penalties or interest provided for in this Ordinance.