

TITLE NINE - Taxation
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CHAPTER 171
 Income Tax

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CROSS REFERENCES

Power to levy income tax - see Ohio Const., Art. XVIII, Sec. 3
 Limitation of the rate of taxation - see CHTR. Art. XII, Sec. 2.0
 Payroll deductions - see Ohio R.C. 9.42
 Municipal income taxes - see Ohio R.C. Ch. 718
 Compensation - see ADM. Ch. 139

171.01 PURPOSE.

Effective through December 31, 1992, there is hereby levied a tax on salaries, wages, commissions and other compensations, and on net profits as hereinafter provided: to provide funds [one percent (1%)] for the purpose of capital improvements in all City departments, defraying the cost of garbage and refuse collection and disposal, preparation of a City Master Plan, Zoning and Building Code, acquiring land for municipal purposes, construction of a municipal building, improving the municipal water and sewage systems, enlarging the Police Department, improving the protection of life and property and preparing and amending a Charter.

Effective January 1, 1993, and thereafter, there is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided: to provide funds [one percent (1%)] for the purpose of capital improvements in all City departments, defraying the cost of garbage and refuse collection and disposal as set forth in Section 941.021, preparation of a City Master Plan, Zoning and Building Code, acquiring land for municipal purposes, construction of a municipal building, improving the municipal water and sewage systems, enlarging the Police Department, improving the protection of life and property and preparing and amending a Charter.

To provide funds [one-half percent (½ %)] which shall be allocated equally to additional capital improvements and to the General fund for general operating expenses.
(Ord. 123-99. Passed 11-1-99.)

171.02 DEFINITIONS.

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

- (a) "Association" means a partnership, limited partnership, limited liability company, SUB-S corporation, or any other form of unincorporated enterprise, owned by one or more persons.
- (b) "Board of Review" means the Board created by and constituted as provided in Section 171.13.
- (c) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including but not limited to the renting or leasing of property, real, personal, or mixed.
- (d) "City" means the City of Sylvania, Ohio.
- (e) "Commissioner of Taxation" or "Commissioner" means the person so designated and appointed by the Mayor and approved by Council or the person executing the duties of the aforesaid Commissioner.
- (f) "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 except for a Sub-S corporation.
- (g) "Domicile" means the place where a taxpayer has his true, fixed, and permanent home, and to which, whenever the taxpayer is absent, he has the intention of returning. Factors to be considered when determining domicile are, but are not limited to: registration of vehicles; current driver's license; address on Federal and State income tax returns; address of voter's registration; attendance at schools by taxpayer's family; county of taxpayer's estate if deceased.
- (h) "Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer and whose wages, salary or commissions are subject to withholding of Federal Income Tax, Social Security Tax, and/or Medicare Tax.

- (i) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or which employs one or more persons on a salary, wage, commission or other compensation basis.
- (j) "Fiduciary" means a guardian, trustee, executor, administrator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.
- (k) "Fiscal year" means an accounting period of twelve months ending on any day other than December 31.
- (l) "Gross receipts" means the total income of a taxpayer from any source whatsoever.
- (m) "Net Profits" means the net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses incurred in the conduct thereof either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes, providing such accounting method does not conflict with any provision of this chapter or Regulations the Commissioner of Taxation may adopt and without deduction of taxes imposed by this chapter, Federal, State or other taxes based on income, or in the case of an unincorporated entity, without deduction of salaries or withdrawals of partners or other owners and otherwise adjusted to the requirements of this chapter.
- (n) "Nonresident" means an individual domiciled outside the City.
- (o) "Nonresident unincorporated business entity" means an unincorporated business entity not having any office or place of business within the City.
- (p) "Pass-Through Entity" means a partnership, limited liability company, or any other class of entity the income or profits of which are given pass-through treatment under the Internal Revenue Code.
- (q) "Pension" means income earned or received as a result of retirement from employment from an IRS qualified retirement plan and which is generally, although not exclusively, reported to the taxpayer by the payor on a Form 1099-R or similar form.
- (r) "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, shall mean the partners or members thereof, and as applied to a corporation, the officers thereof.
- (s) "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 employees or agents.
- (t) "Resident" means an individual domiciled in the City of Sylvania.
- (u) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City of Sylvania.

- (v) "Salaries, Wages, and Other Compensation" means the total compensation paid to an individual in cash or in kind on an hourly, daily, weekly, monthly, annual, or other basis, including, but not limited to the following: severance or termination pay; wage continuation payments made as a result of early retirement or employment termination; wage continuation payments made as a result of sickness or temporary disability and whether paid by the recipient's employer or by a third party; vacation or holiday pay; tips or gratuities received; group term insurance premiums paid on an employee's behalf; employee contributions to tax sheltered annuities, non-qualified pension plans, or into employer or third party trusts or pension plans as permitted by IRS and which may be excludable from wages for federal tax purposes; ordinary income portion of stock options or employee stock purchase plans; supplemental unemployment benefits (SUB Pay); strike pay, jury duty pay, employer or employee contributions or amounts credited to non-qualified pension plans or deferred compensation plans at the time of deferral and to the extent subject to Medicare Tax; working conditions fringe benefits subject to tax by IRS; guardian, executor, conservator, trustee or administrator fees; bonuses; ordinary income portion of lump sum distributions which become subject to federal tax because the recipient did not roll over the distribution within the time required by IRS.
- (w) "Taxable Year" means the calendar year, or the fiscal year ending during such calendar 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. Unless another accounting period is approved by the Commissioner of Taxation, the taxable year of an individual shall be a calendar year.
- (x) "Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, subject to the tax imposed by this chapter or required hereunder to file a return or pay a tax.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

(Ord. 123-99. Passed 11-1-99; 84-2004. Passed 10-18-2004.)

171.03 IMPOSITION OF TAX.

(a) An annual tax for the purposes specified in Section 171.01 is hereby imposed on and after October 1, 1967, at the rate of one and one-half percent (1-1/2%) per year upon the following:

- (1) On all salaries, wages, commissions and other compensation as defined at Section 171.02(v) earned or received and from net profits from unincorporated business entities and professions and from any transaction, venture or activity whether permanent, temporary or nonrecurring in character, earned or received on and after October 1, 1967, and during the effective period of this chapter by residents of the City.
- (2) On all salaries and wages, commissions and other compensation as defined at Section 171.02(v) earned or received on and after October 1, 1967, and during the effective period of this chapter by nonresidents for work done or services performed or rendered in the City.

- (3) On the portion attributable to the City of the net profits earned on and after October 1, 1967, of all resident unincorporated businesses, professions and other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City.
- (4) On the portion attributable of the distributive share of the net profits earned on and after October 1, 1967, of a resident partner or owner of a resident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity; provided that such income of such resident partner or owner shall be subject to credit provisions of Section 171.15.
- (5) On the portion attributable to the City of the net profits earned on and after October 1, 1967, of all nonresident persons, unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City whether or not such person, unincorporated business entity, profession or other entity has an office or place of business in Sylvania.
- (6) On the net profits attributable to Sylvania of all nonresident unincorporated businesses, professions or other activities derived from work done or services performed or rendered and business or other activities conducted in Sylvania, whether or not such businesses have an office in Sylvania.
- (7) On the portion of the distributive share of the net profits earned by a resident owner of a nonresident unincorporated business entity or pass-through entity and not levied against such unincorporated business or pass-through entity, subject to the relief and reciprocity provisions of Section 171.15.
- (8) On that portion attributed to Sylvania of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in Sylvania whether or not such corporations have an office or place of business in Sylvania.
- (9) On covenants not to compete and on cancellation of indebtedness to the extent includible on the taxpayer's federal tax return.
- (10) Where the gross monthly rental of any real properties, regardless of number and value, aggregate 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 properties shall be subject to the tax; provided that in 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; provided further that in the case of farm property, the owner shall be considered engaged in a business activity when he shares in the 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 two hundred fifty dollars (\$250.00) per month; and provided further that the person who operates a rooming house of five or more rooms rented shall be considered in business whether or not the gross income exceeds two hundred fifty dollars (\$250.00) per month.

- (11) Depreciation recapture subject to federal taxation is also subject to Sylvania tax.
- (12) On the gross income derived anywhere from gaming, wagering, lotteries or schemes of chance in excess of \$9999.99 by residents of Sylvania or by nonresidents of Sylvania when the income derived from gaming, wagering, lotteries, or schemes of chance is won or received as a result of transactions conducted in Sylvania.
- (13) Tax on business doing business both within and without the City. The portion of the net profits attributable to Sylvania of a taxpayer conducting a business, profession or other activity both within and without the boundaries of Sylvania shall be determined as follows:
 - A. In the taxation of income which is subject to municipal income taxes, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of a municipal corporation shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the municipal corporation, then only such portion shall be considered as having a taxable situs in such municipal corporation for purposes of municipal income taxation. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a situs in such municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio of:
 1. The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in such municipal corporation during the taxable period to the average net book value of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;
 2. Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in such municipal corporation to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed;

3. Gross receipts of the business or profession from sales made and services performed during the taxable period in such municipal corporation to gross receipts of the business or profession during the same period from sales and services, wherever made or performed. In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations be substituted so as to produce such result.
- B. As used in these sections, "sales made in a municipal corporation" means:
1. All sales of tangible personal property which is delivered within such municipal corporation regardless of where title passes if shipped or delivered from a stock of goods within such municipal corporation;
 2. All sales of tangible personal property which is delivered within such municipal corporation regardless of where title passes even though transported from a point outside such municipal corporation if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion;
 3. All sales of tangible personal property which is shipped from a place within such municipal corporation to purchasers outside such municipal corporation, regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
- (14) In general, nontaxable income and expenses incurred in connection therewith are not to be considered in determining net profits. Income from intangibles, by way of dividends, interest and the like, shall not be included if such income is subject to taxation under the intangible personal property laws of the State of Ohio or is specifically exempt from taxation under said law.
- (c) Effective January 1, 2001, the following is not subject to imposition of Sylvania tax:
- (1) Compensation paid to a nonresident of Sylvania for personal services (self-employment) performed within Sylvania if the personal services are performed during twelve (12) or fewer days during the calendar year.
 - (2) Compensation paid to a nonresident individual who is an employee for work or services performed in Sylvania if the services or work is performed during twelve (12) or fewer days during the calendar year and further provided that the individual's employer is located outside of Sylvania and the individual pays tax on the compensation to the municipal corporation in which the employer's principal place of business is located and no portion of the tax paid is refunded to the individual.
- The foregoing two (2) paragraphs do not apply to professional entertainers, professional athletes, promoters of professional entertainment or sporting events and their employees.
For purposes of applying this section, a day is a full day or any fractional part of a day.

(d) Net Operating Losses.

- (1) The net profits and losses sustained by a taxpayer from business activities subject to Sylvania Tax, other than from the taxpayer's principal source of income subject to Sylvania tax, shall be aggregated for each of the taxpayer's tax years. If a taxpayer has multiple sources of income subject to Sylvania tax, the principal source of income is generally considered to be that source subject to Sylvania tax, which produces the highest dollar amount of income, either on a Form W-2 or on the net profit as shown on various Federal Tax Forms. If the result of such aggregation is a net profit, tax will be imposed and paid on the net profit. If the result of such aggregation is a net loss, the net loss may be carried forward to any of the succeeding five (5) years and may be used against an aggregate net profit for any of these five (5) succeeding tax years. No portion of a net operating loss shall be carried back against the net profits of any prior tax year. A business loss incurred by one spouse may not be used to offset W-2 income or business profit income incurred by the other spouse. Further, a business loss may not be used to offset the W-2 income of the taxpayer who incurred the business loss.
- (2) The term "Aggregated" in subsection (d)(1) hereof means that all of the taxpayer's profits and losses from all sources other than from the taxpayer's principal source of income subject to Sylvania tax, shall be combined annually, regardless of source, and the annual aggregation shall be the loss to be carried forward as set forth in subsection (d)(1) hereof. Accordingly losses to be carried forward shall not be computed for each separate source and profits and losses sustained in other taxing municipalities shall not be distinguished from those sustained in Sylvania. Losses sustained in another taxing municipality shall be first allocated to that other taxing municipality to the same extent that profits would have been allocated had there been a profit.
- (3) 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 Commissioner of Taxation may require such additional information as he deems necessary to ascertain whether net profits are properly allocated to the City. If the Commissioner of Taxation finds that a taxpayer's 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 allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City.
- (4) Consolidated returns from affiliated groups or corporations that file consolidated returns with IRS for the same reporting period will be accepted in accordance with "Rules and Regulations prescribed by the Commissioner.

- (5) The owners or partners of a pass-through entity who or which are subject to the tax imposed by this chapter, must file an individual tax return on which they are to report their respective share of the profits or losses of the pass-through entity. This is in lieu of the pass-through entity paying the tax on that portion of its net profit subject to the tax. However, a pass-through entity is still required to file an informational return with the Commissioner of Taxation and report thereon its income and the distributive share of each owner or partner.
- (6) The tax provided for herein shall not be levied on any compensation, allowances or income specifically exempted from municipal income taxation by Ohio R.C. 718.01.

(e) Exemptions; Source of Income Not Taxed. The tax provided for herein shall not be levied on the following:

- (1) Pay or allowance of active members of the armed forces of the United States because of active duty service 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 and only to the extent that the said income is exempt from federal income tax.
- (2) Poor relief, Social Security benefits, unemployment insurance benefits except for supplemental unemployment benefits, IRS qualified retirement plan or similar payments, disability benefits received from local, state or Federal governments or charitable religious or educational organizations. The disability benefits excludable must be a permanent nature as determined by a physician or government entity.
- (3) Proceeds of insurance paid by reason of death of the insured, pensions, including industrial pensions, disability benefits paid for total and permanent disability, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (4) Receipts from seasonal or casual entertainment, amusement, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations and only to the extent that the said income is exempt from Federal Income Tax.
- (5) Alimony received.
- (6) Compensation for personal injuries or for damages to property by way of insurance or otherwise but this exclusion does not apply to compensation paid for lost salaries or wages.
- (7) Interest, dividends and other revenue from intangible property as set forth in Ohio R.C. 718.01.
- (8) Amounts included in an employee W-2 Form for moving expense reimbursement when the taxpayer is moving into Sylvania.
- (9) Payments made to Election Workers.
- (10) 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.

- (11) Salaries, wages, commissions and other compensations 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 a municipality to impose net income taxes.
 - (12) The amount of unreimbursed employee business expenses (2106 Expenses) which the employee deducted as an itemized deduction after reduction by 2% of the employee's AGI on his federal tax return. Taxpayer must furnish a copy of the form 2106 and Schedule "A" of form 1040 as filed with IRS. This deduction must be allocated first to the municipality where the employment occurred.
 - (13) Parsonage allowances paid to "Ministers of the Gospel" in the form of rental allowance as part of a Minister's compensation to the extent excluded from Federal or Ohio tax.
- (f) Expenses Not Deductible.
- (1) No deduction for health insurance premiums paid by self employed taxpayers as permitted by IRS is permitted for the City of Sylvania.
 - (2) No deduction for self-employment tax paid by self-employed taxpayers as permitted by IRS is permitted for the City of Sylvania
 - (3) No deduction for contributions to IRA or Keogh plans made by taxpayers as permitted by IRS is permitted for the City of Sylvania.
(Ord. 84-2004. Passed 10-18-2004.)

171.04 EFFECTIVE DATE.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of persons, businesses, professions, or other activities, as defined in this chapter, earned or received on and after October 1, 1967.
(Ord. 84-2004. Passed 10-18-2004.)

171.05 RETURN AND PAYMENT OF TAX.

(a) Except as otherwise herein provided, each taxpayer or person who engages in business as hereinbefore defined, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter shall, whether or not a tax is due thereon, make and file a return on or before April 30, 1965, and on or before April 15 of each year thereafter with the Commissioner of Taxation. 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 other period.

(b) The furnishing of a W-2 form by an employer or employers, showing the full amount of tax deducted by such employer or employers from the salaries, wages or commissions or other compensation, as required by Section 171.06 and paid to the City, shall be accepted as the return required of a non-resident of Sylvania

(c) The furnishing of a W-2 form showing the full amount of tax deducted by an employer or employers from the salaries, wages or commissions or other compensation, as required by Section 171.06 and paid to the City along with an affidavit approved by the Board of Review attesting that the W-2 form or forms are the sole income subject to the tax or taxes under this Chapter, shall be accepted as the return required of a resident of Sylvania.

(d) Such return shall be filed with the Commissioner on a form or forms furnished by or obtainable upon request from the Commissioner setting forth:

- (1) The aggregate amounts of salaries, wages, commissions and other compensation earned or received.
- (2) Gross income from such business less allowable expenses incurred in the acquisition of such gross income to arrive at a net profit.
- (3) The amount of the tax imposed by this chapter thereon;
- (4) Any credits to which the taxpayer may be entitled under the provisions of Sections 171.06 Tax Withheld By Employer, 171.07 Estimated Tax Payments and 171.15 Tax Paid To Another Municipality; and
- (5) Such other pertinent statements, information returns or other information as the Commissioner of Taxation may require.
- (6) Joint filing by spouses is permitted only for the purpose of reporting both incomes on one tax return for the convenience of the taxpayers. Each spouse's income will be treated as solely applicable to the individual spouse. Accordingly, spouses may not combine their income subject to Sylvania tax for the purpose of reducing income subject to Sylvania tax.

- (e) The taxpayer making a return required hereunder shall, at the time of the filing hereof, pay to the Commissioner of Taxation the balance of the tax, due, if it exceeds \$9.99.
- (1) Should the return or the records of the Commissioner of Taxation indicate an overpayment of the tax to which the City is entitled under the provisions of this chapter, such overpayment shall be first applied against any existing tax liability, penalties, or interest, and the balance, if any, at the election of the taxpayer communicated to the Commissioner, shall be refunded or applied against any subsequent liability hereunder; provided that an overpayment of less than ten dollars (\$ 10.00) shall not be refunded but may be carried forward to a subsequent tax year.
 - (2) Where necessary, an amended return shall be filed in order to report additional income and pay any additional tax due, or claim a return of tax overpaid, subject to the requirements and/or limitations contained in Sections 171.11 and 171.15. Such amended return shall be on a form obtainable on request from the Commissioner of Taxation. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the annual return.
 - (3) Within three months from the final determination of any Federal tax liability affecting the taxpayer's City tax liability, such taxpayer shall make and file an amended City return showing income subject to the City tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for return of any overpayment.
 - (4) The officer or employee of such employer having control or supervision or charged with the responsibility of filing the return and making the payment, shall be personally liable for failure to file the return or pay the tax, penalties, or interest due as required herein. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer's or employee's liability for a prior failure of such business to file a return or pay taxes, penalties, or interest due.

(f) The tax return is considered received if mailed, on the date postmarked by the United States Postal Service or on the date delivered without mailing to the Sylvania Tax Office.

(g) Taxpayers granted extensions of time for filing their federal income tax returns may have an extension for filing their Sylvania Tax Return provided that a copy of the federal extension is filed with the Commissioner on or before the original due date of the Sylvania Tax Return.

The extended date for filing the Sylvania return will be the same as the extended date for the federal return regardless of the original due date of the tax return. Statutory interest will be charged from the original due date of the return until date of actual payment.

If a taxpayer wishes to extend the time for filing the Sylvania tax return to a date other than that provided by the automatic federal extension, the taxpayer must file such a request in writing to the Commissioner prior to the due date of the automatic extension. The extension may be granted by the Commissioner upon terms and conditions set forth by him.

A taxpayer's extension request may be denied if the taxpayer is delinquent in the filing of any tax returns or payments of any taxes, penalties, or interest due. The granting of an extension does not extend the time for paying a tax, it only extends the time for filing the return.

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

(i) Payments received for taxes due shall be allocated first to penalties due, then to interest due, and then to taxes due.

(j) The Commissioner is authorized but is not required to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Commissioner that, due to certain hardship condition, 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 the Codified Ordinances. (Ord. 84-2004. Passed 10-18-2004.)

171.06 COLLECTION AT SOURCE.

(a) Each employer within or doing business within the City who employs one or more persons on a salary, wage, commission or other compensation basis as defined at Section 171.02(v) shall, at the time of the payment thereof deduct the tax of one and one-half percent (1-1/2%) from the gross salaries, wages, commissions or other compensation earned or received by residents regardless of where such compensation was earned, and shall deduct the tax of one and one-half percent (1-1/2%) from the salaries, wages, commissions or other compensation as defined at Section 171.02(v) earned or received within the City by nonresidents thereof.

(b) Notwithstanding the provisions of subsection (a) hereof, if such employer within or doing business within Sylvania who or which employs a Sylvania resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to the City of Sylvania only the difference, if any, between the tax on such Sylvania resident required to be withheld by such other taxing municipality and the tax imposed by this chapter, or shall withhold Sylvania tax on 100% of the income subject to Sylvania tax if the Sylvania resident/employee is employed at a location where a municipal tax is not imposed.

(c) Each such employer shall, on or before the last day of the month following the close of each calendar quarter, make a return and remit the tax hereby required to be withheld to the Commissioner of Taxation. However, any employer who deducts taxes in the amount of four hundred dollars (\$400.00) or more per month shall, on or before the last day of the month following the close of the preceding month make a return and remit the tax hereby required to be withheld to the Commissioner of Taxation. Such return shall be on a form or forms prescribed by or acceptable to the Commissioner. Such employer shall be liable for the payment of taxes hereby required to be deducted and withheld, whether or not such taxes have in fact been so deducted and withheld.

- (1) Such employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the City of Sylvania, as a trustee for the benefit of the City, and any such tax collected by such employer from its employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer.
- (2) The officer or the employee having control of or charged with the responsibility of filing the return and making payment, shall be personally liable for failure to file the return or pay the tax due as required by this section. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer's or employee's liability for a prior failure of the corporation to file returns or pay taxes, penalties, or interest due.

(d) On or before the last day of February following any calendar year, such employer shall file with the Commissioner an annual reconciliation return along with an information return for such employee from whom Sylvania income tax has been or should have been withheld, showing the name, address and Social Security number of the employee, the total amount of compensation paid during the year and the amount of municipal income tax withheld from the employee with the municipality for which said tax was withheld identified. The information return shall also include all of the information required to be reported by the employer to IRS on a W-2 form. At the time of filing the annual reconciliation return the employer shall pay over any amounts deducted or which should have been deducted during the preceding year but which was not remitted. The annual reconciliation form shall be obtained from the Commissioner.

(e) The City of Sylvania will accept the use of magnetic media for the filing of the employees' W-2 information. The Commissioner is granted the authority to require employers who file magnetic media with the Federal government to use magnetic media when filing this same information with the City.

(f) All individuals, businesses, employers, brokers or others who are required under the Internal Revenue Code to furnish forms 1099 to IRS for individuals or businesses to whom or which they have non-employee compensation shall furnish copies of the said form 1099's to the Commissioner or in lieu thereof, a list containing the same information as required by IRS on the 1099's on or before the due date for such forms 1099's. Failure to provide the foregoing information may result in any deduction for payment by the taxpayer taken on the taxpayer's return to be disallowed.

(g) Every employer shall retain all records necessary to compute withholding taxes due Sylvania for a period of five years from the date the Reconciliation Form, W-2 Forms, and 1099 forms are filed.

(h) All returns and forms required to be filed by an employer are considered received on the date postmarked by the United States Postal Service or on the date delivered without mailing by the taxpayer to the Sylvania Tax Office.

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

(j) Payments received for withholding taxes due shall be applied first to penalties due, then to interest due, and then to taxes due.
(Ord. 84-2004. Passed 10-18-2004.)

171.07 DECLARATIONS; ESTIMATED TAX PAYMENTS.

Every taxpayer who anticipates any taxable income which is not subject to Section 171.06 or who engages in business, profession, enterprise and activity subject to the tax imposed by Section 171.03, shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, provided the estimated tax due is in excess of one hundred dollars (\$100.00) annually.

(a) Such declaration shall be filed on or before April 15 of each year during the life of this chapter, or before the fifteenth day of the fourth month from the date in which the taxpayer becomes subject to tax for the first time.

(1) Those taxpayers reporting on a fiscal year basis shall file a declaration before the fifteenth day of the fourth month after the beginning of each fiscal year or period.

(2) Such declaration shall be filed upon a form furnished by, or obtainable from the Commissioner of Taxation. Credit may be taken for Sylvania income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax paid or payable to other taxing municipalities in accordance with the provisions of Section 171.15.

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

(4) The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Commissioner of Taxation at least twenty-two and one-half percent (22-1/2%) of the estimated annual tax after deducting:

A. Any portion of such tax to be deducted at the source pursuant to Section 171.06.

B. Any credit allowable under the provisions of Section 171.15; and

C. Any overpayment of previous years tax liability which the taxpayer has not elected to have refunded.

(5) At least a similar amount shall be paid on or before the last day of the seventh (7th), tenth (10th) and thirteenth (13th) months after the beginning of the taxpayer's taxable year, provided that where an amended estimate has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.

- (b) The declarations for the 2nd, 3rd and 4th Quarters shall be due on July 31st and October 31st of the current year and on January 31st of the subsequent year. The amounts due on those dates are not to exceed forty-five percent (45%), sixty-seven and one-half percent (67-1/2%) and ninety percent (90%) respectively of the tax estimated to be due.
- (c) Taxpayers reporting on a fiscal year basis shall file a declaration within three months and fifteen days after the beginning of each fiscal year and at the end of the 7th, 10th and 13th months thereafter.
- (d) Effective January 1, 2003, no penalty or interest will be assessed for the late payment or nonpayment of estimated taxes, if the taxpayer was not domiciled in Sylvania on the 1st day of January of the current calendar year or if the taxpayer has paid estimated payments equaling one hundred percent (100%) of the taxpayer's liability for the immediately preceding tax year, provided that the immediately preceding tax year reflected a 12-month tax period and the taxpayer filed a return for the immediately preceding year.
- (e) On or before the fifteenth (15th) 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 Sylvania shall be paid therewith in accordance with the provisions of Section 171.05.
(Ord. 84-2004. Passed 10-18-2004.)

171.08 DUTIES OF THE COMMISSIONER OF TAXATION.

- (a) It shall be the duty of the Commissioner of Taxation to:
 - (1) Collect and receive the tax imposed by this chapter in the manner prescribed herein, to keep accurate records thereof and to record daily all moneys so received;
 - (2) Enforce payment of all taxes due the City hereunder, to keep accurate records for a period of not less than five 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.
 - (3) The Commissioner 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, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including provision for the reexamination and correction of returns.
 - (4) The Commissioner is authorized from time to time to send registration forms to residents of Sylvania for the purpose of obtaining information to determine if the Sylvania resident is subject to Sylvania tax.
 - (5) If the Commissioner issues a decision or opinion to a taxpayer regarding a tax obligation that is subject to appeal the Commissioner shall notify the taxpayer of the taxpayer's right to appeal the decision and of the manner in which the appeal can be made.

(b) 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 Commissioner may determine the amount of tax appearing to be due the City from the taxpayer and shall send to such taxpayer by certified mail a written statement showing the amount of tax, if any, so determined together with interest and penalties thereon. Such determination may be modified or amended based upon information or data subsequently secured by or made available to the Commissioner. If the taxpayer fails to respond to the assessment within 30 days, the tax, penalties, and interest assessed shall become due and payable and collectible as are other unpaid taxes.
(Ord. 84-2004. Passed 10-18-2004.)

171.09 INVESTIGATIVE POWERS OF COMMISSIONER; PENALTY FOR
DIVULGING CONFIDENTIAL INFORMATION.

(a) The Commissioner of Taxation, or any employee of the City designated by the Commissioner, is hereby authorized to examine the books, papers, records and Federal or State income tax returns of any employer or of any taxpayer or person subject to the tax for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed, and required to furnish upon written request by the Commissioner, or his duly authorized agent or employee, the means, facilities and opportunity for making such examination and investigations as are hereby authorized.

(b) The Commissioner is hereby authorized to order any person deemed by the Commissioner to have knowledge or information pertinent to the tax liability of any taxpayer 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 or State income tax returns and the attendance of all persons before him whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records and Federal or State income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Commissioner of Taxation authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 171.99.

(d) Any information gained from, or as the result of, any declarations, returns, investigations, reports, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, which includes the exchange of information with other tax authorities or in accordance with proper judicial order. Any such person divulging such information in violation of this chapter shall be subject to prosecution as provided in Section 171.99. Each disclosure shall constitute a separate offense.

In addition, information may be released by the Department of Taxation in accordance with and upon the execution by a taxpayer of a waiver and consent form or authorization form which form or forms shall be furnished by the Commissioner.

In addition to the penalty provided in Section 171.99 any employee of the City who violates the provisions hereof relative to the disclosure of confidential information shall be subject to immediate dismissal.

(e) Every taxpayer shall maintain, and retain for a period of five years after the date a declaration or return is due or withholding taxes paid, all records necessary to exhibit and compute his liability for taxes due or to be withheld under the provisions of this chapter. (Ord. 84-2004. Passed 10-18-2004.)

171.10 INTEREST AND PENALTIES.

(a) All taxes imposed and moneys withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid tax or withholdings, at the rate of one and one half percent (1-1/2%) per month, or fraction thereof.

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

- (1) For failure to pay taxes due, other than taxes withheld; one and one half percent (1-1/2%) per month or fraction thereof.
- (2) For failure to remit taxes withheld from employees; three percent (3%) per month or fraction thereof.

(c) For failure to file a tax return by the date due, including due dates extended as set forth at Section 171.05(g) there shall be due a penalty of twenty-five dollars (\$25.00) in addition to all other penalties and interest, even if no tax is due.

(d) The penalty provided in this section shall not be assessed on an additional tax assessment made by the Commissioner of Taxation when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Commissioner nor, in the absence of fraud, shall either penalty or interest 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 months after the final determination of the Federal tax liability, whichever is later.

(e) Abatement of penalty and interest, including late filing fee, shall be allowed under the following circumstances:

- (1) If a taxpayer voluntarily discloses his tax liability to the City of Sylvania and pays all taxes due within 30 days.
- (2) As a means of negotiating a settlement in the event a business fails or is dissolved.
- (3) As a means of negotiating or resolving actual or potential civil or criminal litigation.
- (4) In the event of the death of a taxpayer making it impossible for his estate to file on time.
- (5) In the event a resident did not know he needed to file, all penalty and interest charges would be waived one time only.
- (6) In the event a resident claims he mailed his return, we did not receive it and his returns have been filed timely in the past, the late filing fee will be waived one time only.
- (7) In the event the taxpayer has permanently left the area.
- (8) In the event the taxpayer is truly indigent and unable to pay.
- (9) If collection of the penalty and interest would be morally unconscionable.

(f) Upon recommendation of the Commissioner of Taxation, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Commissioner to recommend abatement of penalty or interest, the Board of Review may nevertheless abate penalty and interest or both.

(g) The Commissioner may charge a taxpayer a fixed fee for any check returned by a financial institution due to insufficient funds, closed accounts, or any other person. Notice of the amount of the fee to be charged shall be posted in public view in the tax office. (Ord. 84-2004. Passed 10-18-2004.)

171.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) All taxes imposed by this chapter shall be collectible, together with any interest, penalties and administrative fees thereon, by suit, as other debts of like amount are recoverable. Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within three years after the tax was due or the return was filed, whichever is later.

An administrative fee equal to thirty-five percent (35%) of the total delinquent amount shall be added to the delinquent amount if such delinquent amount is assigned to an authorized agent of the City for collection. (Ord. 31-2007. Passed 4-2-07.)

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time limitation specified in Ohio R.C. 718.12(C). Amounts less than ten dollars (\$10.00) shall not be refundable.

(c) Prosecutions for an offense made punishable under this chapter shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of the compensation or net profits required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense in accordance with Ohio R.C. 718.12(B). (Ord. 84-2004. Passed 10-18-2004)

171.12 VIOLATIONS.

(a) Any person or taxpayer who or which:

- (1) Fails, neglects or refuses to make any return, information return, or declaration required by this chapter; or
- (2) Makes any false or fraudulent return; or knowingly makes any incomplete return; or
- (3) Fails, neglects or refuses to pay the tax, penalties or interest imposed by this chapter; or
- (4) Fails, neglects or refuses to withhold the tax from his employees or to remit such withholding to the Commissioner of Taxation; or
- (5) Refuses to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records, papers and Federal or State income tax returns relating to the income or net profits of a taxpayer; or
- (6) Fails to appear before the Commissioner of Taxation and to produce his books, records, papers or Federal or State income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Commissioner; or
- (7) Refuses to disclose to the Commissioner of Taxation any information with respect to the income or net profits of a taxpayer; or

- (8) Fails to comply with the provisions of this chapter or any order or subpoena of the Commissioner of Taxation authorized hereby; or
- (9) Gives to an employer false information as to his true name, correct Social Security number, or residence address, or fails to promptly notify an employer of any change in his residence address and the date thereof; or
- (10) Fails to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City tax withheld or knowingly gives false or misleading information to the Commissioner of Taxation; or
- (11) Attempts to do anything whatever to avoid payment of the whole or any part of the tax, penalties or interest imposed by this chapter; or
- (12) Fails, neglects or refuses to complete and return to the Commissioner of Taxation any tax form whose purpose is to determine if a resident must file a City tax return;

Shall be in violation of this chapter and punished as provided in Section 171.99.

(b) The failure of any employer, taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any return, information return or declaration, from filing such form or from paying the tax.
(Ord. 84-2004. Passed 10-18-2004.)

171.13 BOARD OF REVIEW.

(a) A Board of Review, consisting of the Director of Law, the Mayor and the Finance Director, is hereby created. The Director of Law shall be Chairman of the Board of Review and the Finance Director shall serve as secretary. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 171.09 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board. The Board's records are not open to public inspection nor are the meetings subject to the State open meeting law.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this chapter, must be approved by the Board of Review before the same becomes effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Finance Director and shall be open to public inspection. The Board shall hear and pass on appeals from any ruling or decision of the Commissioner, and, at the request of the taxpayer or Commissioner, is empowered to substitute alternate methods of allocation.

(c) Any person dissatisfied with any ruling or decision of the Tax Commissioner which was made under the authority conferred by this chapter and who has filed the required returns or other documents pertaining to the contested issue, may appeal therefrom in writing to the Board of Review within thirty calendar days from the issuance of such ruling or decision by the Commissioner. The appeal must state the alleged errors in the Commissioner's ruling or decision. The Board must schedule a hearing within forty-five calendar days of receiving the

appeal unless the taxpayer expressly waives the hearing and chooses instead to permit the Board to render its decision on the writings submitted by the taxpayer and the Commissioner. If the taxpayer does not waive the hearing, the taxpayer is entitled to appear before the Board and bring representation of his choosing. The records of the hearing are not open to the public nor is the hearing subject to the State's open meeting law. The Board must issue its written decision within ninety calendar days after the final hearing and send a notice of its decision by ordinary mail to the taxpayer/appellant within fifteen calendar days after issuing the decision. If the Board fails to comply with the provisions of this section, the taxpayer's appeal will default in favor of the taxpayer but the default will not be on the merits of the issues.

(d) Any person dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a court of competent jurisdiction as provided by law within thirty (30) calendar days from the date of the Board's ruling.
(Ord. 84-2004. Passed 10-18-2004.)

171.14 ALLOCATION OF FUNDS.

(a) The one percent (1%) funds collected under the provisions of this chapter shall be used, applied and appropriated for the following purposes only, and in the following order:

- (1) To the payment of all costs of collecting the taxes levied by this chapter and the expense of administering and enforcing the provisions thereof, including the payment of refunds and making of reciprocity payments to other municipalities in accordance herewith.
- (2) If required, to the general fund of the City an amount not to exceed thirty-seven percent (37%) of the year's net collection annually based on the previous year's net collection but in no event less than thirteen thousand three hundred dollars (\$13,300) annually to defray part of the cost of operating and maintaining the Division of Police and improving the protection of life and property; provided, however, for the calendar year of 1983 and thereafter the one percent (1%) funds collected under the provisions of this chapter and allocated under this subsection (1)(A) shall be used, applied and appropriated as follows: if required, to the General Fund of the City an amount not to exceed ten percent (10%) of the year's net collection annually based on the previous year's net collection to defray part of the cost of operating and maintaining the Division of Police and improving the protection of life and property.
- (3) To the General fund of the city an amount equal to the cost of providing garbage and refuse collection disposal, provided, however, that such net amount shall be limited to the difference between the total cost of such service and the amount generated by the refuse collection and disposal fee set forth in Section 941.02(a).
- (4) Any costs of preparing and amending a Charter.
- (5) To the Capital Improvement Fund of the City, any remaining balance in the Income Tax Fund, to be used for equipment and improvements in all City departments, including utilities, acquiring lands for municipal and park purposes, preparation of a master plan, zoning and building code, construction of a municipal building and a maintenance and equipment building, and providing facilities and equipment for recreation.

(b) The one-half percent (1/2%) funds collected under the provisions of this chapter shall be allocated in equal shares to the General Fund for general operating expenses and for capital improvements.

(c) For the accomplishments and furtherance of all or any of the purposes specified in subsections (a)(2), (a)(4), (a)(5) and (b) hereof, Council may from time to time create and establish such funds and appropriate moneys collected under the provisions of this chapter at such times and in such amounts as it may deem necessary or expedient and in the public interest. (Ord. 84-2004. Passed 10-18-2004.)

171.15 RELIEF AND RECIPROCITY PROVISIONS; CREDIT FOR TAX PAID TO ANOTHER TAX AUTHORITY.

It is the intent of this section that a taxpayer, subject to tax in more than one municipality on the same income, who has complied with the provisions hereof shall not be required by this chapter to pay a total municipal income tax on such income greater than the tax imposed at the higher rate.

Accordingly, notwithstanding any other provisions of this chapter:

- (a) When a resident of Sylvania is subject to and has paid or has acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this chapter and such other municipality does not allow a credit to its nonresidents, such Sylvania resident may claim a credit of the amount of such tax paid to the other municipality but not in excess of the tax imposed by this Chapter. The taxpayer claiming such credit must attach proof of the amount paid to another municipality to the tax return.
- (b) If the tax due such other municipality has been paid to or withheld in such other municipality, a resident of Sylvania may claim credit for and assign Sylvania any claim for refund to which he may be entitled from such other municipality. In the event an amount is not received by Sylvania equal to such credit claimed by reason of tax payments made to, or withheld in such other municipality, then the taxpayer shall be liable to Sylvania for an amount by which the claimed credit exceeds the amount recovered on such assignment by Sylvania, together with penalty and interest. If satisfactory evidence is offered, however, that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefor because of fault or neglect on the part of either municipality.
- (c) Assignment of any claim for refund to which a Sylvania resident may be entitled from another municipality shall be tentatively accepted as payment of that portion of the Sylvania income tax represented by such assignment; provided that an overpayment resulting from the credit allowed by reason of such assignment shall not be refunded until such assignment has been remitted to Sylvania by such other municipality.
- (d) The credits provided for shall not be allowed unless the same are claimed in a timely return or form acceptable to, and filed with the Commissioner. In the event a taxpayer fails, neglects or refuses to file such timely return or form he shall not be entitled to such credit and shall be liable for the full amount of tax assessed by this chapter, together with such interest and penalties, both civil and criminal, as are prescribed in this chapter.
- (e) No credit shall be given for any tax paid to a school district. (Ord. 84-2004. Passed 10-18-2004.)

171.16 SAVINGS CLAUSE.

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or 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 be included herein.
(Ord. 84-2004. Passed 10-18-2004.)

171.17 COLLECTION OF TAX AFTER TERMINATION OF TAX LEVY.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned through December 31 of the year in which this chapter is repealed and insofar as the collection of taxes levied thereunder and sections or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter have been fully terminated.

(b) Annual returns for the year ending December 31 in which this chapter is repealed shall be filed on or before April 15 of the following year and any tax shown due thereon for the year ending December 31 of the year in which this chapter is repealed which is not paid and collected under the provision of Section 171.03 and/or Section 171.07 shall be paid on such date, except in those cases in which the time for filing returns and/or payment of the tax due has been extended in accordance with Section 171.05, and except for claims for reciprocity refunds properly assigned and collectible from another municipality.
(Ord. 84-2004. Passed 10-18-2004.)

171.18 INFORMATION ON RENTAL OR LEASED PROPERTY.

(a) On or before October 1, 1982, all owners of rental or leased property located within the City who, pursuant to a rental or lease agreement, rent or lease such property to tenants for use as residential premises, shall file with the Commissioner of Taxation a report containing the names and address of each such occupying tenant.

(b) Commencing October 1, 1982, and thereafter, within thirty days after a new tenant occupies rental or leased property within the City for use as residential premises, all owners of such property shall file with the Commissioner of Taxation a report containing the names and addresses of each such occupying tenant.

(c) Commencing October 1, 1982, and thereafter, within thirty days after a tenant vacates rental or leased property within the City, the owner of such property shall file with the Commissioner of Taxation a report containing the name of the vacating tenant, the date on which the premises were vacated, and the forwarding address of the vacating tenant, if known.

(d) As used in this section:

- (1) "Tenant" means a person entitled under a rental or lease agreement to the use and occupancy of residential premises to the exclusion of others.

- (2) "Residential premises" means a dwelling unit for residential use and occupancy and the structure of which it is a part, the facilities and appurtenances therein, and the grounds, areas and facilities for the use of tenants generally or the use of which is promised tenant. "Residential premises" does not include:
- A. Prisons, jails, workhouses and other places of incarceration or correction, including halfway houses or residential arrangement which are used or occupied as a requirement of probation or parole;
 - B. Hospitals and similar institutions with the primary purpose of providing medical services and "homes" licensed pursuant to Ohio R.C. Chapter 3721;
 - C. Tourist homes, hotels, motels and other similar facilities where circumstances indicate a transient occupancy;
 - D. Boarding schools, where the cost of room and board is included as part of the cost of tuition, but not college and university approved housing and private college and university dormitories;
 - E. Orphanages and similar institutions;
 - F. Farm residences furnished in connection with the rental of land of a minimum of two acres for production of agricultural products by one or more of the occupants;
 - G. Occupancy by owner of a condominium unit.
- (3) "Rental or lease agreement" means any agreement or lease, written or oral, which establishes or modifies the terms, conditions, rules, regulations or any other provisions concerning the use and occupancy of residential premises by one of the parties.
(Ord. 84-2004. Passed 10-18-2004.)

171.99 PENALTY.

Whosoever violates any provision of this chapter as set forth at Section 171.12 shall, upon conviction thereof, be guilty of a misdemeanor of the third degree.
(Ord. 84-2004. Passed 10-18-2004.)