

COUNCILPERSON	YES	NO
BAILEY	✓	
THOMPSON	✓	
WEST	✓	
LAUCK	✓	
ALLEN	✓	
COOK	✓	

RECEIVED

JAN 25 2021

AUGLAIZE COUNTY
BOARD OF ELECTIONS

VILLAGE OF CRIDERSVILLE CRIDERSVILLE, OHIO

RESOLUTION #2411

A RESOLUTION AMENDING AND REPLACING RESOLUTION 2405 AND DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE TO AMEND ORDINANCE 1606 IN ORDER TO INCREASE THE INCOME TAX RATE FROM ONE PERCENT TO ONE AND ONE HALF PERCENT TO FUND THE VILLAGE POLICE DEPARTMENT EFFECTIVE JULY 1, 2021 AND WITH THE INCREASE TO CONTINUE UNTIL SUCH TIME AS THE ELECTORS OF THE VILLAGE VOTE TO AMEND SAID RATE FOR THE PURPOSES AS PROVIDED IN ORDINANCE 1606 OF THE ORDINANCES OF THE VILLAGE OF CRIDERSVILLE AND DECLARING AN EMERGENCY

BE IT RESOLVED, by more than a three fourths vote by the Council of the Village of Cridersville Ohio; that

THAT Resolution 2405 requires amending per the Auglaize County Prosecutor and Board of Elections

THAT Section 718.04 of the Ohio Revised Code (ORC) requires that such an income tax in excess of one percent shall not be levied without first having been approved by a majority of the electors of the Village voting on the question at a general, primary, or special election.

WHEREAS, the Council of the Village of Cridersville finds it appropriate and necessary to place before the voters an ordinance to provide for an increase in the levy of the municipal income tax from the rate of

one percent (1%) to the rate of one and one half percent (1.5%) beginning July 1, 2021 for the purposes provided in Ordinance 1606 in Section 1.01 and appropriate as provided in Section 1.14; and

WHEREAS, this Council finds it appropriate and necessary to provide that the increased revenues derived from the increase in the income tax rate be used for the police department as outlined in Ordinance 1606, Section 1.01 and 1.14.

NOW THEREFORE BE IT RESOLVED, by the Council of the Village of Cridersville, Ohio that:

SECTION 1: Resolution 2405 is hereby amended and replaced in it's entirety

SECTION 2: That this Council hereby authorizes and directs the submission to the electors of the Village of Cridersville, Ohio at an election to be held at the usual places of voting in the Village on May 4, 2021, the question of approving the passage of an Ordinance to amend Ordinance 1606 of the Village of Cridersville, Ohio in order to increase the income tax rate from One Percent (1%) to One and One Half Percent (1.5%) beginning on July 1, 2021 and continue until such time the electors of the Village vote to amend said rate for the purposes provided in Ordinance 1606 of the Village of Cridersville.

SECTION 3: It is the desire of this Council that the ballots presented to the electors of the Village of Cridersville contained the ballot language as contained in Exhibit A attached and incorporated herein.

SECTION 4: That the Clerk of the Village of Cridersville be and is hereby directed to, certify a copy of this Resolution to the Board of Elections, Auglaize County, Ohio, no later than January 26, 2021 in order that the same may be submitted to the electors of the Village at the Primary Election to be held on May 4, 2021, as provided by law.

SECTION 5: This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this Resolution were taken in an open meeting of this Council and that all deliberations of this Council and any of its committees that resulted in those formal actions were in compliance with the Law.

SECTION 6: this Resolution is hereby declared an emergency measure, it being for the protection, safety and welfare of the citizens of Cridersville, Ohio and for the further reason that the filing deadline with the Auglaize County Board of Elections is February 3, 2021

The Clerk shall cause notice of the passage of this Resolution and copy thereof to be posted in a manner consistent with Ohio law.

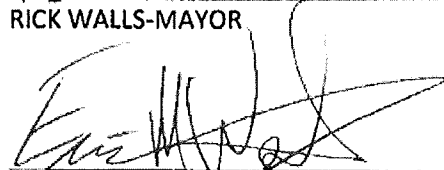
WHEREFORE, this Resolution shall be in full force and effect at the earliest possible date allowed by law.

Passed This Date: 01-25-21


ANGELA ELLIOTT, VILLAGE SOLICITOR
As to Form


SUSAN BASSITT- CLERK


RICK WALLS-MAYOR


ERIC WEST-COUNCIL PRESIDENT

CERTIFICATE

Cridersville, Ohio

January 25, 2021

I, SUSAN BASSITT, Clerk of the Village of Cridersville, Ohio do hereby certify that the within and foregoing is a true and correct copy of Resolution No. 2411 passed on January 25, 2021.

Susan Bassitt

Susan Bassitt, Clerk of the
Village of Cridersville, Ohio

EXHIBIT A

PROPOSED BALLOT LANGUAGE

PROPOSED INCOME TAX INCREASE

The Village of Cridersville

(A majority affirmative vote is necessary for passage)

Shall the Village Income Tax Ordinance 1606 be amended to provide for a .5% (one half percent) increase of the Village Income Tax for the purposes of funding of the Village Police Department to be effective from July 1, 2021, until such time as the electors of the Village vote to amend said rate, be passed?

FOR THE INCOME TAX INCREASE _____

AGAINST THE INCOME TAX INCREASE _____

RECEIVED

MAY 25 2021

ORDINANCE NO.1606
AS AMENDED

AUGLAIZE COUNTY
BOARD OF ELECTIONS

AN ORDINANCE SETTING FORTH AN EARNED INCOME TAX OF THE VILLAGE OF
CRIDERSVILLE, OHIO AND DECLARING AN EMERGENCY

WHEREAS: The Village presented to the voters of the Village of Cridersville on the May 4, 2021 ballot the question of raising the Village income tax by .5% in order to raise additional funds for the Village Police Department. And

WHEREAS: The vote came was certified and returned as having the majority of votes in the affirmative;

BE IT ORDAINED BY the Council of the City of Cridersville, County of Auglaize, State of Ohio to-wit:

SECTION ONE

That Ordinance 1606, Earned Income Tax, shall be amended and read as follows:

Section 1.01 PURPOSE

To provide funds for municipal purposes there shall be and is hereby levied a tax on qualifying wages, commissions and other compensation, and on net profits and other taxable income as hereinafter provided.

Section 1.02- 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) ADMINISTRATOR - The individual designated by the ordinance, whether appointed or elected, to administer and enforce the provisions of the ordinance.

be the ordinance, whether appointed or

(b) ASSOCIATION - A partnership, cooperative, limited partnership S Corporation or any other form of unincorporated enterprise, owned by two or more persons.

(c) BOARD OF REVIEW - The Board created by and constituted as provided in Section 1 13 of this ordinance.

(d) BUSINESS - An enterprise, venture, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit; including but not limited to the renting or leasing of property real, personal or mixed; whether by an individual partnership, fiduciary trust, association, corporation or any other entity.

(e) BUSINESS ALLOCATION - The portion of net profits to be allocated to Cridersville, Ohio as having been made in Cridersville, Ohio, either under separate accounting method, or under the three factor formula of property, payroll and sales.

(f) CALENDAR YEAR - An accounting period of twelve (12) months or less ending on December 31.

(g) VILLAGE - The Village of Cridersville, Ohio.

(h) CORPORATION - 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.

(i) EMPLOYEE - One who works for wages, salary, commission or other types of compensation in the service of an employer. Any person upon whom an employer is required to withhold for either federal income or social security or on whose account payments are made under the Ohio Bureau of Worker's Compensation law shall prima facie be an employee.

(j) EMPLOYER - An individual, partnership, association, corporation (including a corporation not for profit), governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission, or other compensation basis whether or not such employer is engaged in business.

(k) ESTIMATED TAX LIABILITY - The amount that a taxpayer estimates to be the taxpayer's liability for a Municipal Corporation's income tax for a year prior to applying any credits, estimated tax payments, or withheld taxes for the year.

(l) FISCAL YEAR - An accounting period of twelve (12) months or less ending on any day other than December 31st. Only fiscal years accepted by the Internal Revenue Service for federal

income tax purposes may be used for Village of Cridersville tax purposes.

(m) **GENERIC FORM** - An electronic or paper form designed for reporting estimated municipal income taxes and annual municipal income tax liability that is not prescribed by the Village of Cridersville for the reporting of the Village's tax on income.

(n) **GROSS RECEIPTS** - The total income for any source whatsoever before any deductions, exceptions or credits are claimed, and which are required to be included in the tax return.

(o) **INTANGIBLE INCOME** - income of any of the following types: income yield, interest, dividends, or other income arising from the ownership, sale, exchange or other disposition of intangible property including, but not limited to, investments deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code.

(p) **NET PROFITS** - A net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary reasonable 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 Ordinance Federal, State, and other taxes based on income exclusive of the amount of Ohio franchise tax computed on the net worth basis, and in the case of an association, without deduction of salaries paid to partners and other owners, and otherwise adjusted to the requirements of this chapter.

(q) **NON RESIDENT** - A person domiciled outside the Village.

(r) **NON RESIDENT UNINCORPORATED BUSINESS ENTITY** - An unincorporated business or association not having an office or place of business within the Village.

(s) **OTHER ENTITY** - Any person or unincorporated body not previously named or defined, including inter alia fiduciaries located within the Village.

(t) **OTHER PAYER** - Any person that pays an individual any item included in the taxable income of the individual other than the individual's employer or that employer's agent.

(u) **PERSON** - Every natural person, partnership, fiduciary, association, corporation or other entity. 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 corporations, the officers thereof, and in the case of any unincorporated entity or corporation not having any partner, member or officer within this Municipality, any employee or agent of such unincorporated entity or corporation who can be found within the corporate limits of the Village.

(v) PLACE OF BUSINESS - 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.

(w) RESIDENT - A person domiciled in the Village.

(x) RESIDENT UNINCORPORATED BUSINESS ENTITY - An unincorporated business or association having an office or place of business within the Village.

(y) RETURN PREPARER - Any person other than a taxpayer that is authorized by a taxpayer to complete or file an income tax return, report or other document for or on behalf of the taxpayer.

(z) TAXABLE INCOME

1. Wages, salaries, and other compensation paid by an employer or employers before deductions of any kind.

2. The net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.

3. Employee contributions to cost of fringe benefits as defined by Section 525 of the IRS code, as amended.

4. Sick pay received during taxable year. OK

5. Vacation pay received during taxable year.

6. Income from wage-continuation plans.

7. Premium cost paid by employer for an employee's group term life insurance with face amount of \$50,000.00 or more.

8. Severance pay.

9. Tips.

10. Contributions made by employees to a tax-deferred annuity plan (i.e. 401k).

11. Contributions made by employees to a cafeteria plan (Section 125 or similar plans).

12. Disability pay if received as a benefit from employment (to include third party plans).

13. Bonuses.

14. Commissions.

15. Supplemental unemployment pay which is paid by employer (SUB-pay).

★ 16. On all third party sick pay received by a resident or by a non-resident who receives such payments as a result of employment within the corporate limits of the Village.

17. Business income (Federal Sch C).

18. Rental Income (Federal Sch E. 4835) received by a person from real property within the village. Real property shall include commercial property, residential property, farm property, and any and all other types of real property subject to Section 1.03(e).

19. Farm Income (Federal Sch F).
20. The portion attributable to operations within the Village of the net profits earned during the effective period of this ordinance of all resident associations, corporate entities, unincorporated businesses, professions or other entities, derived from sales made, work done, rentals, services performed or rendered and business or other activities conducted in the Village. The tax imposed on resident associations or other unincorporated entities owned by two or more individuals is upon the entities rather than the individual owners or members thereof. Losses from the operation of such activities, required to file as a separate entity, may not be used to offset wages, salaries, or other types of employee earnings or other compensation
21. A resident partner or owner share of the net profits earned during the effective of this chapter by a resident or unincorporated business not attributable to operations within the Village and not levied against such entity.
22. The portion attributable to operations within the Village of the net profits earned during the effective period of this chapter of all non-resident associations, corporate entities, unincorporated businesses, professions or other entities, derived from sales made, work done, rentals or services performed or rendered and business or other activities conducted in the Village. The tax imposed on non resident associations or other non-resident unincorporated entities owned by two or more persons is upon the entities rather than the individual owners or members thereof. Losses from the operation of such activities, required to file as a separate entity, may not be used to offset wages, salaries or other types of employees earnings or other compensation.
23. A non resident partner or owner share of the net profits earned during the effective period of this chapter of a non-resident association or other unincorporated business not attributable to operations within the Village and not levied against such association or other unincorporated entity.
24. The portion attributable to the Village of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, rentals, services performed or rendered and business or other activities conducted in the Village, whether or not such corporations have an office or place of business in the Village.
25. On all income received as gambling winnings as reported on IRS Form W-2G, Form 5754 and/or any other form required by the Internal Revenue Service that reports winnings from gambling, prizes and lottery winnings.
26. All other compensation unless specifically exempted by this ordinance.

(aa) TAXABLE YEAR - The calendar year, or the fiscal year, used as the basis of which net profits are to be computed under this ordinance 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.

(bb) TAXPAYER - A person, whether an individual, partnership, association, or any corporation or other entity required hereunder to file a return or pay a tax.

(cc) **THIRD PARTY SICK PAY** - Payments received by an employee from either an individual, partnership, or corporation who or that has received a premium or other payment from the employer to insure that such payments be made to the employee for periods of time such employee was sick or on temporary disability and not physically working for the employer and the payments are to be considered either wages salary, or other compensation and taxable under this ordinance.

THE SINGULAR SHALL INCLUDE THE PLURAL AND THE MASCULINE SHALL INCLUDE THE FEMININE AND THE NEUTER.

Section 1.03 - IMPOSITION OF TAX

(a) Subject to the provisions of Section 1.01 of this ordinance, an annual tax for the purposes specified in Section 1.01 hereof shall be imposed on the date this ordinance goes into effect at the rate of one and one half percent (1.5%) per annum upon all taxable income received by a resident and upon all taxable income received by a non-resident attributable to the Village,

(b) The portion of the net profits attributable to the Village of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Village shall be determined as provided in Section 718.02 of the Revised Code of Ohio and in accordance with this ordinance.

(c) Net Operating Loss (NOL)

1. The portion of a net operating loss sustained in any taxable year, beginning with the year 2004 apportioned to the village may be applied against the portion of the profit of succeeding years apportioned to the Village, until exhausted, but in no event for more than **three (3)** 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.

5 years

2. The portion of a net operating loss sustained shall be apportioned to the Village in the same manner as provided herein for apportioning net profits to the village.

3. The Tax Administrator shall provide by Rules and Regulations the manner in which such net operating loss carryforward shall be determined.

4 The net operating loss of a taxpayer that loses its legal identity, by any means such as merger or consolidation, shall not be allowed as a carryforward loss deduction to the surviving or new taxpayer.

5 The net operating loss sustained by a business or profession is not deductible from employee earnings, but may be carried forward as provided in subsection 1 03(c)(1). However, if a taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity (except any portion of a loss reportable for municipal income tax purposes to another municipality) may be used to offset the profits of another for purposes of arriving at overall net profits.

(d) Consolidated Returns.

1. The filing of consolidated returns shall be accepted from any affiliated group of corporations subject to the Village's tax if that affiliated group filed for the same tax reporting period a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

2. 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 Village constituting a portion only of its total business, the Administrator or his duly authorized agent or employee shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the village. If the Administrator or his duly authorized agent or employee finds net profits are not properly allocated to the Village by reasons 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 Village

(e) Exclusions. The provisions of this ordinance shall not be construed as levying a tax upon the following:

1. Proceeds from welfare benefits, unemployment insurance benefits, social security benefits, and qualified retirement plans as defined by the Internal Revenue Service.

2. Proceeds of insurance, annuities, workers' compensation insurance, permanent disability benefits, compensation for damages for personal injury and like reimbursements, not including damages for loss of profits and wages.

3. Dues, contributions and similar payments received by charitable, religious,

educational organizations, or labor unions, trade or professional associations, lodges and similar organizations.

4. Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations and income of a decedent's estate during the period of administration (except such income from the operation of a business).

5. Alimony.

6. Compensation for damage to property by way of insurance or otherwise.

7. Interest and dividends from intangible property.

8. Military pay or allowances of members of the Armed Forces of the United States and of members of their reserve components, including the Ohio National Guard (ORC 718.01).

9. Income of any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in Ohio Revised Code 178.01 to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax exempt activities.

10. Any association or organization falling in the category listed in the preceding paragraph receiving income from non-exempt real estate, tangible or intangible personal property, or business activities of a type ordinarily conducted for profit by taxpayers operating for profit shall not be excluded hereunder.

11. In the event any association or organization receives taxable income as provided in the preceding paragraph from real or personal property ownership or income producing business located both within and without the corporate limits of the Village, it shall calculate its income apportioned to the Village under the method or methods provided above.

12. If exempt for federal income tax purposes, fellowship and scholarship grants are excluded from Village income tax.

13. The rental value of a home furnished to a minister of the gospel as part of his compensation, or the rental allowance paid to a minister of the gospel as part of his compensation, to the extent used by him to rent or provide a home pursuant to Section 107 of the Internal Revenue Code.

14. Compensation paid under Section 3501.28 or 3501.36 of the Ohio Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars (\$1,000) annually. Such an excess of one thousand dollars may be subject to taxation. The payer of such compensation is not required to withhold Village tax from that compensation.

15. Compensation paid to an employee of a transit authority, regional transit authority, or regional transit commission created under Chapter 306 of the Ohio Revised Code

for operating a transit bus or other motor vehicle for the authority or commission in or through the Village, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such tax by reason of residence or domicile in the Village, or the headquarters of the authority or commission is located within the Village,

16. The Village shall not tax the compensation paid to a nonresident individual for personal services performed by the individual in the Village on twelve (12) or fewer days in a calendar year unless one of the following applies: ²⁰

a) The individual is an employee of another person, the principal place of business of the individual's employer is located in another municipality in imposes a tax applying to compensation paid to the individual for services paid on those days; and the individual is not liable to that other municipality for tax on the compensation paid for such services.

b) The individual is a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such promoter, all as may be reasonably defined by the Village.

17 The income of a public utility, when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the Ohio Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745. of the Ohio Revised Code:

a) The income of an electric company or combined company;

b) The income of a telephone company. As used in division (e)(17) of this section, "combined company", "electric company", and "telephone company" have the same meanings as in Section 5727.01 of the Ohio Revised Code.

18. An S corporation shareholder's distributive share of net profits of the s corporation, other than any part of the distributive share of net profits that represents wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code, to the extent such distributive share would not be allocated or apportioned to this state under division (B)(1) and (2) of Section 5733 05 of the Ohio Revised Code if the S corporation were a corporation subject to the taxes imposed under Chapter 5733. of the Ohio Revised Code,

19. Generally the above noted items in this section are the only forms of income not subject to the tax. Any other income, benefits, or other forms of compensation shall be taxable.

20. Rental income if the total amount of income received by the taxpayer during the tax calendar or fiscal year was less than \$2,500 00 and paid in monthly installments of \$250.00 per month or less.

(f) Employee business expense, Federal Form 2106, may be deducted from W-2 wages to determine taxable base

(g) The Administrator or his duly authorized agent or employee may request from every owner of rental units within the city a roster of the names, addresses and social security numbers of persons residing in rental units. The listing is to include any changes during the year with dates and forwarding addresses if available.

The Administrator or his duly authorized agent or employee may request from Federal employers and employers who issue only 1099's a roster of the names, addresses and social security numbers of persons in their employ during the tax year.

Section 1.04 - EFFECTIVE PERIOD

Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation earned and shall be levied with respect to the net profits of the businesses, professional or other activities earned from and after the effective date of this Tax Code.

Section 1.05 - RETURN AND PAYMENT QE TAX

(a) Subject to Section 1.07(a) and 1.07(b), each person who engages in business or other activity or whose qualifying wage commissions, other compensation, and other taxable income is subject to the tax imposed by this Tax Code, shall, whether or not a tax be due thereon, make and file a return on or before April 15 of the year following the effective date of this Tax Code, and on or before April 15 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 on or before the fifteenth (15") day of the fourth (4") month following the end of such fiscal year or period. The Tax Administrator is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of Village tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Tax Administrator may be accepted as the return required of any employee whose sole income subject to tax under this Tax Code, is such qualifying wage, commissions, other compensation, and other taxable income.

(b) A husband and wife may file either separate returns or a joint return for municipal purposes, even though one of the spouses has neither taxable income nor deductions included on the Village return regardless of whether their federal and state returns were filed separately or jointly. If a joint Village return is made, the tax shall be computed on the aggregate taxable income and the liability with respect to the tax shall be several.

(C) The return shall be filed with the Tax Administrator on a form or forms furnished by or obtainable upon request from the Tax Administrator; or on a generic form, if the generic form, when completed and filed, contains all of the information required to be submitted with the Village's prescribed return and if the taxpayer or return preparer filing the generic form otherwise complies with the Tax Code governing the filing of returns.

(d) The return shall set forth:

1. The aggregate amounts of qualifying wages, commission, other compensation received, allocated, apportioned or set aside, other income defined by statute as taxable, and gross income from any business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax, and 2. The amount of the tax imposed by this Tax Code on such earnings and profits; and 3. Such other pertinent statements, information returns, copies of federal or state tax returns and/or schedules, or other information as the Tax Administrator may require, including a statement that the figures used in the return are the figures used for federal income tax adjusted to set forth only such income as is taxable under the provision of this Section.

(e)

1. Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for the filing of a Village Income Tax Return by filing a copy of the taxpayer's federal extension request with the Tax Division. Any taxpayer not required to file a federal income tax return may request an extension for filing a Village Income Tax Return in writing. The request for extension must be filed on or before the original due date for the annual return. If the request is granted, the extended due date of the Village income tax return shall be the last day of the month following the month to which the due date of the federal income tax return has been extended

2. The Tax Administrator may deny a taxpayer's request for extension if the taxpayer

a) fails to timely file the request; or

b) fails to file copy of the federal extension request, (if applicable); or

(c) owes the Village any delinquent income tax, penalty, interest or other charge for the late payment or nonpayment of income tax or

(d) has failed to file any required income tax return, report, or other related

document for a prior tax period.

3. The granting of an extension for filing a Village tax return does not extend the due date as provided in this section for payment of the tax; hence, penalty and interest may apply to any unpaid tax during the period of extension at the rate set out by sections 1.10, 1.11 and 1.12. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the extension period provided all other filing and payment requirements of the Tax Code have been met. Any extension by the Tax Administrator shall be granted upon the condition that declaration filing and payment requirements have been fulfilled; however, if, upon further examination it then becomes evident that declaration filing and payment requirements have not been fulfilled, penalty and interest may be assessed in full and in the same manner as though no extension had been granted. at the times due fine tercredible than the

(f) Payments with returns:

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

- a) any portion of the tax so due which shall have been deducted at the source pursuant to the provision of section 1.06; and
- b) any portion of said tax which shall have been paid by the taxpayer pursuant to the provisions of section 1.07(c)(2), (3), (4) and (5); and
- c) credit to the extent allowed by section 1.07(a) and 1.07(c)(1) for tax paid to another municipality.

2. Subject to the limitations contained in section 1.11 of this Tax Code, any taxpayer who has overpaid the amount of tax to which the Village is entitled under the provisions of this Tax Code may have such overpayment applied against any subsequent liability hereunder or, at his selection indicated on the return, such overpayment (or part thereof) shall be refunded, provided that no additional taxes or refunds of less than five dollars (\$5) shall be collected or refunded.

(9) Amended returns:

1. Where necessary, an amended return shall be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in section 1.11. The Tax Administrator shall provide

by regulation the format in which such amended return shall be filed. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

2. Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's Village tax liability, such taxpayer shall make and file an amended Village return showing income subject to the Village 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.

(h) Information returns, schedules and statements required to support tax returns which are incomplete without such information shall be filed within the time limits set forth for the filing of the tax returns and the failure to file such information returns, schedules and statements shall be a violation of this Tax Code. Provided, however, that the taxpayer shall have ten (10) days after notification by the Tax Administrator, or his authorized representative, to file the items required by this paragraph.

Section 1.06 - COLLECTION AT SOURCE

(a) Each employer within or doing business within the Village who employs one or more persons on a salary, wage, commission or other compensation basis, and who holds Federal and State Income Tax for such employee, shall deduct at the time of the payment of such salary, wages, commissions or other compensation, the tax at the rate of one per cent (1%) on the gross salaries, wages, commissions or other compensation due by the said employer to said employee.

(b)(1) On and after the effective date of this ordinance, any nonresident employer, agent of such an employer, or other payer that is not situated in the municipal corporation need not deduct and withhold taxes from the taxable income of an individual unless the total amount of tax required to be deducted and withheld for the Village of Cridersville on account of all of the employer's employees or all of the other payer's payees exceeds one hundred fifty dollars for a calendar year beginning on or after that date.

(2) If the total amount of tax required to be deducted and withheld on account of all of the nonresident employer's employees or all of the other payer's payees exceeds one hundred fifty dollars for a calendar year beginning on or after the effective date of this ordinance, the employer, agent, or other payer shall deduct and withhold taxes in each ensuing year even if the amount required to be deducted and withheld in each of those ensuing years is one hundred fifty dollars or less, except as otherwise provided in division (b)(3) of this section.

(3) If a nonresident employer, agent of such an employer, or other payer that is not

situated in the Village of Cridersville is required to deduct and withhold taxes for an ensuing year under division (a) of this section, and the total amount of tax required to be deducted and withheld under that division in each of three consecutive ensuing years is one hundred fifty dollars or less, the employer, agent, or other payer need not deduct and withhold taxes in any year following the last of those consecutive years unless the amount required to be deducted and withheld in any such following year exceeds one hundred fifty dollars.

(c) Said employer shall pay to the Administrator all income tax withheld or required to be deducted and withheld on either a semi-monthly, monthly or quarterly basis. Said employer shall, on or before the last day of the month following the close of each calendar month, file a remittance form and shall pay to the Administrator the amount of taxes so deducted if the amount required to be withheld during that month exceeds four hundred dollars (\$400.00). If the amount required to be withheld during that month does not exceed four hundred dollars (\$400.00), said employer shall on or before the last day of the month following the close of each calendar quarter, file a remittance form and shall pay to the Administrator the amount of taxes so deducted.

(d) The 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. The employer shall be liable for late filing penalties and interest. The dissolution of a corporation does not discharge an employer's liability for failure to pay the tax due.

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

(f) Each employer, on or before January 31 of each year, shall file with the Income Tax Department of the Village an information return (Reconciliation of Tax Withheld) for each employee from whom income tax has been or should have been withheld, showing the name, address and social security number of the employee, the total amount of salary, wages, commissions, tips and other compensation paid the employee during the year and the amount of municipal income tax withheld from each employee (Form W-2). In lieu of submitting form W-2's, an alternative method of reporting MUST be approved by the Administrator or his duly authorized agent or employee.

(g) The Administrator may require, by regulation, that withholding tax payments remitted by electronic funds transfer. Such electronic funds transfer MUST BE APPROVED, prior to submission, by the Administrator or his duly authorized agent or employee.

(h) The Administrator for good cause may require immediate returns and payments to be submitted to his office

Section 1.07 - DECLARATIONS

(a) Requirement for filing - Every person who anticipates any taxable income which is not subject to Section 1.06 or who engages in any business, profession, enterpris activity subject to the tax imposed by Section 1.01, 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, if any. Provided, however, if a person's income is wholly from qualifying wages from which the tax will be withheld and remitted to this Village in accordance with Section 1.06. such person need not file a declaration.

(b) Dates for filing:

1. All persons who anticipate a taxable income between the dates of May 6, 2004 and December 31, 2004 shall file a declaration by June 6, 2004.

2. In all subsequent years, such declaration shall be filed on or before April 15 of each year during the life of this section or on or before the fifteenth (15") day of the fourth (4`) month following the date the taxpayer becomes subject to tax for the first time.

3 Those taxpayers having a fiscal year or period differing from the calendar year shall file a declaration on or before the fifteenth (15") day of the fourth (4") month following the start of each fiscal year or period.

(c) Forms; Credit for tax withheld or paid another community

1. Such declaration shall be filed upon a form furnished by or obtainable from the Tax Administrator or an acceptable generic form, and credit shall be taken for the Village tax to be withheld from any portion of such income. In accordance with the provisions of Section 1.15. credit may be taken for tax to be withheld and remitted to another taxing municipality.

2. 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.

3. For taxpayers who are individuals, such declaration of estimated tax to be paid the Village shall be accompanied by a payment of at least twenty-two and one half percent

(22.5%) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh, tenth and thirteenth months after the beginning of the taxable year

4. For taxpayers that are not individuals, such declaration of estimated tax to be paid the Village shall be accompanied by a payment of at least twenty-two and one-half percent (22.5%) of the estimated annual tax and at least a similar amount shall be paid on or before the fifteenth (15th) day of the sixth, ninth and twelfth months after the beginning of the taxable year.

5. The mere submission of a declaration estimating a tax liability shall not constitute filing unless accompanied by the required payment.

(d) Amended Declaration:

1. A declaration may be amended at any time.

2. In the event that an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(e) Annual Return Required - On or before the fifteenth day of the fourth month of the calendar or fiscal year, an annual return shall be filed and any balance which may be due the Village shall be paid therewith in accordance with the provisions of Section 1.01, Section 1.06 and Section 1.07.

Section 1.08.-APPOINTMENT AND DUTIES OF TAX ADMINISTRATOR

(a) (1) It shall be the duty of the Tax Administrator to collect and receive the tax imposed by this Ordinance in the manner prescribed therein, to keep an accurate record thereof, and to report all monies so received.

(2) It shall be the duty of the Tax Administrator to enforce payment of all income taxes owing the Village, to keep accurate records for a minimum of six (6) years, showing the amount due from each taxpayer required to file a declaration or make any return, including a return of taxes withheld, and to show the dates and amounts of payments thereof.

(b) The Tax Administrator is hereby charged with the enforcement of the provisions of this Ordinance, including the interpretation and enforcement of the Rules and Regulations set forth in Section 1.21 through Section 1.30 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 Ordinance, including provisions for the re-examination and correction of returns.

(c) 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 Tax Administrator may determine the amount of tax appearing to be due the Village from the taxpayer and may send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon if any.

(d) Subject to the consent of a majority of the Board of Review/Adjudication, the Tax Administrator shall have the power to compromise any liability imposed by this Tax Code.

(e) Upon the demonstration and documentation of good cause, the Tax Administrator shall have the power to compromise penalty and interest liabilities imposed by this Ordinance, consistent with this Ordinance and the Rules and Regulations.

Section 1 09 - INVESTIGATIVE POWERS OF TAX ADMINISTRATOR PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION

(a) The Tax Administrator, or any of his authorized agents is hereby authorized to examine the books, papers, records and federal income tax returns of any employer, taxpayer or any person subject to, or whom the Tax 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 or withholdings due under this Ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish, upon written request of the Tax Administrator, or his duly authorized agent or employee, the means, facilities and opportunities for making such examinations and investigations as are hereby authorized.

(b) The Tax Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear at the office of the Tax Administrator and to examine such person, under oath, concerning any income which was or should have been reported for taxation, or withheld, 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.

(c) The refusal to produce books, papers, records or federal 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 any of the provisions of this section or with an order or subpoena of the Tax Administrator authorized hereby, shall be deemed a violation of this Ordinance, punishable as provided in Section 1.99.

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

(e) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this Ordinance shall be confidential and no person shall disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the Village as authorized by this Ordinance. The Tax Administrator of the Village may furnish copies of returns filed under this Ordinance to the Internal Revenue Service and to the State Tax Commissioner.

(f) Any person divulging such information shall be guilty of a misdemeanor punishable by a maximum fine of five hundred dollars (\$500.00) or imprisonment for not more than six (6) months, or both.

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

Section 1 10 - INTEREST AND PENALTIES

(a) All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of 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 imposed as follows

(1) For failure to pay taxes due - other than taxes withheld; five per cent (5%) per month.

(2) For failure to remit taxes withheld from employees, five percent (5%) per month.

(c) Exceptions. 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 within the time prescribed by the Administrator; and provided, in the absence of fraud, neither penalty nor

interest shall be assessed on any additional tax assessment resulting from a dit provided an amended return it filed and the additional tax is paid within three (3) months after the final determination of the federal tax liability.

(d) On recommendation of the Administrator the Board of Review may abate the penalty or interest, or both, and on an appeal from the refusal of the Administrator to recommend abatement of the penalty or interest, the Board may nevertheless abate the penalty or interest, or both.

(e) in addition to any other interest or penalties provided herein, there shall be a penalty of twenty-five dollars (\$25.00) imposed for the failure to file an annual return when due.

Section 1.11 - COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS

(a) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by a civil action at law, as other debts of like amounts are recoverable. All additional assessments shall be made and all civil actions to recover Village income taxes and penalties and interest thereon shall be brought within three (3) years after the tax was due or the return was filed, whichever is later.

(b) Taxes erroneously paid shall not be refunded unless a claim for a refund is made. Claims for refund of municipal income taxes must be brought within the time limitation provided in subsection A hereof and three dollars \$3.00 or over in amount.

(C) Non-resident employees whose tax was fully withheld by employer but only work a percentage of time within the corporation limits may file for a refund of tax w percentage of time that work was performed for their employer outside the corporation. The city can retain a minimum of five percent (5%) of tax withheld by employers for non resident employees for administration costs. A refund claim form, which may be obtained from the Administrator, must be completed and signed by both the employer/department superintendent and the employee. This refund claim form be submitted with a copy of the employee's W-2.

(d) Amounts of less than three dollars (\$3.00) shall not be collected or refunded.

(e) Before paying any refunds, the Administrator shall deduct any delinquent amounts due the various departments of the Village and shall credit the same to the proper accounts.

(f) Interest shall be allowed and paid on any overpayment by a taxpayer of any Village income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety days after the final filing date of the annual return or ninety days after the complete return is filed, whichever is later, no interest shall

be allowed on the refunded overpayment. For purposes of computing the payment of interest on overpayments, no amount of tax for any taxable year shall be treated as having been paid before the date on which the tax return for that year was due without regard to any extension of time for filing that return. The interest shall be paid at the rate of interest prescribed by section 5703.47 of the Ohio Revised Code. (ORC Section 718.06D)

Section 1.12 - VIOLATIONS AND PENALTIES

(a) Any person who shall:

- (1) Fail, neglect or refuse to make any return or declaration required by this Ordinance; or
- (2) Knowingly make an incomplete, false or fraudulent return; or
- (3) Willfully fail, neglect or refuse to pay the tax, penalty or interest imposed by this Ordinance; or
- (4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Tax Administrator; or
- (5) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his or his employer's books, records, papers or federal income tax returns; or
- (6) Fail to appear before the Tax Administrator and to produce his or his employer's books, records, papers or federal income tax returns upon order or subpoena of the Tax Administrator; or
- (7) Refuse to disclose to the Tax Administrator any information with respect to such person's or such person's employer's income or net profits; or
- (8) Willfully give to an employer by an employee false information as to his true name, correct social security number and residence address, or the failure of such employee to promptly notify an employer of any change in residence address and date thereof; or
- (9) Failure on the part of any employer to maintain proper records of employees' residence addresses, total wages paid and Village tax withheld, or to knowingly give the Tax Administrator false information; or
- (10) Fail to comply with the provisions of this Ordinance or any order or subpoena of the Tax Administrator; or
- (11) Willfully fail or willfully refuse to make any payment on the estimated tax for any year or part of any tax year as required by Section 1.07, or
- (12) Fail to cause the tax withheld from the qualifying wages of the employees pursuant to this Ordinance to be paid to the Village in accordance with the provisions of Section 1.06; or
- (13) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Ordinance, for which violations no penalty is otherwise provided, is guilty of a minor misdemeanor on a first offense and shall be fined not more than one hundred dollars (\$100.00); on a second offense within two years after the first offense, such person is guilty of a misdemeanor of the third degree and shall be

fined not more than five hundred dollars (\$500.00) or imprisoned not more than sixty (60) days, or both, for each offense; on each subsequent tax code violation within two years after the first offense such person is guilty of a misdemeanor of the third degree, and punished as provided for herein.

(b) Statute of Limitations:

1. Civil actions to recover Village income taxes and penalties and interest on Village income taxes shall be brought within three (3) years after the tax was due or the return was filed, whichever is later.

2. Prosecutions for an offense made punishable under this Ordinance 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 income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense. (ORC 718.12)

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

(d) The term "person" as used in this section shall, in addition to the meaning prescribed in Section 1.01, include in the case of an association or corporation not having any partner, member or officer within the Village, any employee or agent of such association or corporation who can be found within the corporate limits of the Village.

Section 1.13 - BOARD OF REVIEW

(a) A Board of Review, consisting of a chairperson and two other individuals to be appointed by the Council of the Village of Cridersville, Ohio is created. No member shall be appointed to the Board of Review who holds other public offices or appointment. The members of the Board shall serve without pay.

(b) A majority of the members of the Board shall constitute a quorum. The term of each member of the Board shall be indefinite. If any member is unable to complete their term, then the office that appointed the member shall name another elector to fill the vacancy.

(c) The Board shall hear and pass on appeals from any ruling or decision of the Administrator.

(d) Any person who is aggrieved by a decision by the Administrator and who has filed with the

Municipal Corporation the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal the decision to the Board created pursuant to this section by filing a request with the Board. The request shall be in writing, shall state why the decision should be deemed incorrect or unlawful and shall be filed within thirty days after the Administrator issues the decision complained of.

(e) The Board shall schedule a hearing within forty-five days after receiving the request, unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an attorney at law, certified public accountant or other representative.

(f) The Board may affirm, reverse, or modify the Administrator's decision or any part of that decision. The Board shall issue a decision on the appeal within ninety days after the Board's final hearing on the appeal, and send notice of its decision by ordinary mail to the petitioner within fifteen days after issuing the decision.

(g) The Board created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the Revised Code. Hearings requested by a taxpayer before the Board created pursuant to this section are not meetings of a public body subject to Section 121.22 of the Revised Code.

(h) Any person dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a court of competent jurisdiction within thirty (30) days from the announcement of the ruling or decision.

(i) The Mayor of the Village of Cridersville is hereby authorized and directed to enter into an agreement with the Central Collection Agency for the central collection of the Municipal Income Tax for the Village of Cridersville. Upon enacting such an agreement, the Central Collection Agency is authorized to act as an agent for the Village for the purpose of administering the income tax laws of the Village and for the collection of the Village Income Tax. The Central Collection Agency may also be assigned all or part of the duties and authority of the Tax Administrator by the Mayor of the Village of Cridersville.

Section 1.14 - ALLOCATION OF FUNDS

(a) Effective July 1, 2021, 1% of the funds collected under the provisions of this Ordinance shall be deposited on receipt in the General Fund, Income Tax Account, and shall be disbursed as appropriated by the Village Council.

(b) Funds derived from the remaining .5% (one half percent) of the 1.5% (one and one half percent) income tax collected shall be used solely for the Village Police Department.

budget and accordingly such funds collected under the provisions of this Ordinance shall be deposited on receipt in the General Fund, Income Tax Account, and shall be appropriated by Council to the Police Department Budget.

Section 1 15 – MUNICIPAL TAX CREDIT

Where a resident of the Village is subject to a municipal income tax in another municipality on the same income taxable under this Chapter, a credit shall be allowed against the Cridersville Income Tax on 25% of the amount of net tax for which they are liable under the ordinance of such other municipality, but such credit shall not be applied against an amount in excess of the tax assessed under this ordinance.

Section 1.17 - COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE

(a) This Ordinance shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this Ordinance shall have been fully terminated, subject to the limitations contained in Sections 1.12(b).

(b) Annual returns due for all or any part of the last effective year of this Ordinance shall be due on the date provided in Sections 1.06 and 1.07 of this Ordinance as though the same were continuing.

Section 1.18 - PENALTY

(a) Whoever violates or fails to comply with any of the provisions of this Ordinance is guilty of a misdemeanor of the third degree and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than sixty days, or both, for each offense. A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues

(b) In addition to the penalty provided in subsection (a) hereof, any employee of the Village who violates Section 1.17 relative to the disclosure of confidential information is guilty of an offense punishable by immediate dismissal. Each disclosure shall constitute a separate offense.

SECTION TWO

This ordinance is being passed as an emergency in order to provide adequate funding to meet the

financial needs of the Village at the earliest possible date in order to provide for the health, safety and well-being of the citizens of Cridersville.

SECTION THREE

This ordinance shall be in full force and effect immediately upon its passage.

SECTION FOUR

The Clerk of this Council shall cause a copy of this ordinance to be posted, published and preserved in a manner consistent with Ohio law.