

VILLAGE INCOME TAX
ORDINANCE AND REGULATIONS

Ordinance No. 7-2006

VILLAGE OF
ANSONIA, OHIO

TAX RATE OF 1%

Adopted June 20, 2006

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| Repealing: | January 1, 1989 | - | Ordinance No. 6-88 |
| | October 21, 1997 | - | Ordinance No. 20-97 |
| | October 5, 1999 | - | Ordinance No. 14-99 |
| | October 5, 1999 | - | Ordinance No. 15-99 |
| | December 19, 2000 | - | Ordinance No. 17-2000 |

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Village of Ansonia
Income Tax Ordinance

ORDINANCE NO. 7-2006

Levying a tax to provide funds for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements, on all qualifying wages, commissions, and other income earned and received by residents of this municipality; on all qualifying wages, commissions, and other taxable income earned by non-residents of this municipality; for work done or services performed or rendered in this municipality; on the net profits earned on all businesses, professions, or other activities conducted by residents of this municipality; on the net profits earned on all businesses, professions or other activities conducted in this municipality by non-residents, and on the net profits earned by all corporations doing business in this municipality as the result of work done or services performed or rendered in this municipality; requiring the filing of returns and furnishing of information by the employers and all those subject to said tax; imposing all employers the duty of collecting the tax at the source and paying the same to this municipality; providing for the administration, collection and enforcement of said tax; declaring violation thereof to be a misdemeanor and imposing penalties therefore. Repealing Ordinance Numbers 6-88, 20-97, 14-99, 15-99 and 17-2000.

BE IT ORDAINED BY the Council of the Village of Ansonia, State of Ohio, that:

SECTION 1. 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 2. DEFINITIONS

As used in this Ordinance, 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.

ADJUSTED FEDERAL TAXABLE INCOME – Means a C corporation’s federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, but including subsequent adjustments from required additions and deductions. Pass-through entities must compute adjusted federal taxable income as if the pass-through entity was a C corporation. This definition does not apply to any taxpayer required to file a return under Ohio Revised Code section 5745.03 or to the net profit from a sole proprietorship.

ADMINISTRATOR - The individual designated by the ordinance, and appointed by the Mayor, with confirmation of Council to administer and enforce the provisions of the ordinance.

ASSOCIATION - A partnership, limited partnership, S corporation or any other form of unincorporated enterprise, owned by one or more persons.

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

BUSINESS - 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.

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.

DOMOCILE – A principal residence that the taxpayer intends to use for an indefinite time and to which whenever he is absent he intends to return. A taxpayer has only one domicile even though he may have more than one residence.

EMPLOYEE - One who works for wages, salary, commission or other type of compensation in the service of an employer.

EMPLOYER - An individual, partnership, association, corporation, government 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.

FISCAL YEAR - An accounting period of twelve (12) months or less ending on any day other than December 31st.

FORM 2106 –An Internal Revenue Service Form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

GENERIC FORM – An electronic or paper form designed for reporting estimated municipal income taxes and annual municipal income tax liability or for filing a refund claim that is not prescribed by a particular municipal corporation for the reporting of that municipal corporation's tax on income. Any municipality that requires taxpayers to file income tax returns, reports, or other documents shall accept for filing a generic form of such return, report, or document if the generic form, once completed and filed, contains all of the information required to be submitted with the municipality's prescribed returns, reports, or documents.

GROSS RECEIPTS - The total income of taxpayers from any source whatsoever.

INCOME FROM A PASS-THROUGH ENTITY – Means partnership income of partners, membership interests of members of a limited liability company, distributive shares of shareholders of an S corporation, or other distributive or proportionate ownership shares of income from other pass-through entities.

INTANGIBLE INCOME – Income of any of the following types: income yield, interest, capital gains, 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, and patents, copyrights, trademarks, tradenames, investments in real estate, investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. Intangible income does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chances.

INTERNAL REVENUE CODE - The Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended.

INTERNET – The international computer network of both Federal and nonfederal interoperable packet switched data networks, including the graphical sub network known as the World Wide Web.

JOINT ECONOMIC DEVELOPMENT DISTRICT – Districts created under the Ohio Revised Code sections 715.70 through 715.83 as amended from time to time.

LIMITED LIABILITY COMPANY – A limited liability company formed under chapter 1705 of the Ohio Revised Code or under the laws of another state.

MUNICIPALITY – The Village of Ansonia

NET PROFITS – For a taxpayer other than an individual means adjusted federal taxable income and “net profits” for a taxpayer who is an individual means the individual’s profit, other than amounts described in division (F) of Section 3, required to be reported on schedule C, schedule E, or schedule F.

NONQUALIFIED DEFERRED COMPENSATION PLAN – A compensation plan described in section 3121 (v)(2)(C) of the Internal Revenue Code.

NON-RESIDENT - An individual domiciled outside this municipality.

NON-RESIDENT INCORPORATED BUSINESS ENTITY – An incorporated business entity not having an office or place of business within the Municipality.

NON-RESIDENT UNINCORPORATED BUSINESS ENTITY – An unincorporated business entity not having an office or place of business within the Municipality.

OHIO BUSINESS GATEWAY – A centralized electronic filing and payment system maintained by the State of Ohio.

OTHER PAYER – Any person, other than an individual’s employer or the employer’s agent that pays an individual any amount included in the federal gross income of the individual.

OWNER – A partner of a partnership, a member of a limited liability company, a shareholder of an S corporation, or other person with an ownership interest in a pass-through entity.

OWNER’S PROPORTIONATE SHARE – With respect to each owner of a pass-through entity, means the ratio of (a) the owner’s income from the pass-through entity that is subject to taxation by the municipal corporation, to (b) the total income from that entity of all owners whose income from the entity is subject to taxation by that municipal corporation.

PASS-THROUGH ENTITY – A partnership, limited liability company, S corporation, or any other class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code.

PERSON - Includes individuals, firms, companies, business trusts, estates, trusts, partnerships, limited liability companies, associations, corporations, governmental entities, and any other entity.

PLACE OF BUSINESS - Any bona fide office, other than a mere statutory office, factory, warehouse or other place 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.

PRINCIPAL PLACE OF BUSINESS – In the case of an employer having headquarters’ activities at a place of business within a taxing municipality, the place of business at which the headquarters is situated. In the case of any employer not having its headquarters’ activities at a place of business within a taxing municipality, the term means the largest place of business located in a taxing municipality.

QUALIFIED PLAN – A retirement plan satisfying the requirements under section 401 of the Internal Revenue code as amended.

QUALIFYING WAGES – Wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with section 718.03(A) of the Ohio Revised Code.

RESIDENT - An individual domiciled in this municipality.

RESIDENT INCORPORATED BUSINESS ENTITY – An incorporated business entity whose office, place or operations or business sites is within the Municipality.

RESIDENT UNINCORPORATED BUSINESS ENTITY - An unincorporated business entity having an office or place of business within this municipality.

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.

RULES AND REGULATIONS – The Rules and Regulations as set for in this Ordinance.

SCHEDULE C – Internal Revenue schedule C filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE E – Internal Revenue schedule E filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE F - Internal Revenue schedule F filed by a taxpayer pursuant to the Internal Revenue Code.

S CORPORATION – A corporation that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

TAXABLE INCOME – Qualifying wages paid by an employer or employers, compensation for personal services, other income defined by statute as taxable, and/or adjusted federal taxable income from the operation of a business, profession, or other enterprise or activity adjusted in accordance with the provisions of the Chapter.

TAXABLE YEAR – The corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

TAXING MUNICIPALITY – A municipality levying a tax on income earned by nonresidents working within such municipality or on income earned by its residents.

TAXPAYER – A person subject to a tax on income levied by a municipal corporation. “Taxpayer” does not include any person that is a disregarded entity or a qualifying subchapter S subsidiary for federal income tax purposes, but “taxpayer” includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary.

VILLAGE - The Village of Ansonia, Darke County, Ohio

The singular shall include the plural, and the masculine shall include the feminine and the neuter, and all periods set forth shall be inclusive of the first and last mentioned dates.

SECTION 3. IMPOSITION OF TAX

- A. Basis of Imposition. An annual tax for the purposes specified in Section 1 hereof shall be imposed on and after January 1, 1989 at the rate of one percent (1%) per annum upon the following:
1. On all qualifying wages, commissions, other compensation, and other taxable income earned or received by residents of this municipality;
 2. On all qualifying wages, commissions, other compensation, and other taxable income earned or received by nonresidents for work done, or services performed or rendered, in this municipality;

3. On the portion attributable to this municipality of the net profits earned by all resident unincorporated businesses, pass-through entities, professions or other activities, derived from work done or services performed or rendered, and business or other activities conducted in this municipality. On the portion of the distributive share of the net profits earned by a resident owner of a resident unincorporated business entity or pass-through entity not attributable to this municipality and not levied against such unincorporated business entity or pass-through entity.
 4. On the portion attributable to this municipality on the net profits by all nonresident unincorporated businesses, pass-through entities, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in this municipality, whether or not such unincorporated business entity has an office or place of business in this municipality. 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 no attributable to the municipality and not levied against such unincorporated business entity or pass-through entity.
 5. On the portion attributable to this municipality, of the net profits earned by all corporations, including S corporations, derived from sales made, work done or services performed or rendered and business or other activities conducted in this municipality, whether or not such corporations have an office or place of business in this municipality.
 6. 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.
 7. Payments made to employees by an employer as vacation wages are taxable. Payments made to an employee under a wage continuation plan during periods of disability or sicknesses are taxable.
- B. Businesses Both In and Outside the Municipal Boundaries. This section does not apply to taxpayers that are subject to and required to file reports under Chapter 5745, of the Ohio Revised Code. Except as otherwise provided in division (D) of this section, net profit from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a taxable situs in such municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio of the following:
1. Multiply the entire net profits of the business by a business apportionment percentage to be determined by:
 - a. The average original cost 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 original cost 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;

- b. 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, excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Ohio Revised Code;
- c. 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.
- d. Adding together the percentages determined in accordance with subsections B.1.a.b. and c. hereof, or such of the aforesaid percentages as are applicable to the particular taxpayer and dividing the total so obtained by the number of percentages used in deriving such total.

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

.2 Provided however, that in the event a just and equitable result cannot be obtained under the formula provided for herein, the Tax Administrator, upon application of the taxpayer, shall have the authority to substitute other factors or methods calculated to effect a fair and proper apportionment.

C. As used in division (B) of this section, "sales made in a municipal corporation" mean:

- 1. All sales of tangible personal property 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 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 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.

D. Except as otherwise provided in division (E) of this section, net profit from rental activity not constituting a business or profession shall be subject to tax only by the municipal corporation in which the property generating the net profit is located.

E. This section does not apply to individuals who are residents of this municipality and, except as otherwise provided in section 718.01 of the Ohio Revised Code, this municipality may impose a tax on all income earned by residents of this municipality to the extent allowed by the United States Constitution.

F. Net Operating Loss (NOL)

1. The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1989 apportioned to this municipality may be applied against the portion of the profit of succeeding year(s) apportioned to this municipality, until exhausted but in no event for more than five (5) 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.
2. The portion of a net operating loss sustained shall be apportioned to this municipality in the same manner as provided herein for apportioning net profits to this municipality.
3. The Administrator shall provide by Rules and Regulations the manner in which such net operating loss carry-forward 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 carry forward 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. 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.

G. Consolidated Returns

1. A consolidated return may be filed by a group of corporations who are affiliated through stock ownership if that affiliated group filed for the same tax period a consolidated return for Federal Income Tax purposes pursuant to section 1501 of the Internal Revenue Code. A consolidated return must include all companies that are so affiliated.
2. Once a consolidated return has been filed for any taxable year, consolidated returns shall continue to be filed in subsequent years unless the applicable requirements of the Rules and Regulations for discontinuing the filing of consolidated returns have been met.

H. Exclusions

The provisions of this Chapter 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 (ORC718.01).
9. Income of any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in Ohio Revised Code 718.01 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 this municipality, it shall calculate its income apportioned to this municipality under the method or methods provided above.
12. If exempt for federal income tax purposes, fellowship and scholarship grants are excluded from municipal 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 official, to the extent that such compensation does not exceed one thousand dollars (\$1,000) annually. Such compensation in excess of one thousand dollars may be subjected to taxation. The payer of such compensation is not required to withhold municipal tax from that compensation.
15. Compensation paid to an employee of a transit authority, regional transit authority, or a 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 this municipality, 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 this municipality, or the headquarters of the authority or commission is located within this municipality.
16. This municipality shall not tax the compensation paid to a nonresident individual for personal services performed by the individual in this municipality on twelve (12) or fewer days in a calendar year unless one of the following applies:
 - 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 Ohio that imposes a tax applying to compensation paid to the individual for services paid on those day; 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 this municipality.
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 (F)(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 or losses of the S corporation.

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.

SECTION 4. EFFECTIVE PERIOD

Said tax shall be levied, collected, and paid with respect to the salaries, qualifying wages, commissions, net profits from the lease or rental of real estate or tangible personal property, and other compensation earned or received with respect to the net profits of businesses, professions or other activities earned on and after January 1, 1989.

SECTION 5. RETURN AND PAYMENT OF TAX

- A. Each person who engages in business or other activity or whose qualifying wages, commissions, other compensation, and other taxable income is subject to the tax imposed by this ordinance, 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 ordinance, 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 (15th) day of the fourth (4th) month following the end of such fiscal year or period. The Administrator is hereby authorized to provide by regulation that the return of an employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Administrator may be accepted as the return required of any employee whose sole income, subject to tax under this ordinance, is such qualifying wage, commissions, other compensation, and other taxable income. No resident taxpayer who is not 16 years of age at the end of the tax year shall be required to file a return.
- 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 municipal return regardless of whether their federal and state returns were filed separately or jointly. If a joint return is made, the tax shall be computed on the aggregate taxable income and the liability with respect to the tax shall be joint and several.
- C. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from the Administrator; or a generic form, if the generic form, when completed and filed, contains all of the information required to be submitted with this municipality's prescribed return and, if the taxpayer or return preparer filing the generic form otherwise complies with the ordinance governing the filing of returns.
- D. The return shall set forth:
 - 1. The aggregate amounts of qualifying wages, commissions, 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 ordinance 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 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 provisions 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 Municipal Income Tax Return by filing a copy of the taxpayer's federal extension request with this Municipal Tax Division. Any taxpayer not required to file a federal income tax return may request an extension for filing a Municipal 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 Municipal 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 Administrator may deny a taxpayer's request for extension if the taxpayer:
- a. fails to timely file the request; or
 - b. owes this municipality any delinquent income tax, penalty, interest or other charge for the late payment or nonpayment of income tax; or
 - c. 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 municipal 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 section 10. 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 requirement of the Ordinance have been met. Any extension by the 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 and 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.
- F. Payments with Returns.
1. The taxpayer making a return shall, at the time of the filing thereof, pay to the Administrator the amount of taxes shown as due. However, credit shall be allowed for:
 - a. Any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 6; and
 - b. Any portion of said tax which shall have been paid by the taxpayer pursuant to the provisions of Section 7; and

- c. Credit to the extent allowed by Section 15 for tax paid to another municipality.

2. Subject to the limitations contained in Section 11 of this ordinance, any taxpayer who has overpaid the amount of tax to which this municipality is entitled under the provisions of this ordinance may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1) shall be collected or refunded.

G. 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 10 and 11. Such amended returns shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original returns.
 - 2. Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's tax liability to this municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of this municipality 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 statement 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 the ordinance. Provided, however, that the taxpayer shall have ten (10) days after notification by the Administrator, or his authorized representative, to file the items required by this paragraph.

SECTION 6. COLLECTION AT SOURCE

- A. Withholding by Employer. Each employer within, or doing business within, this municipality who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct, when such salary, wage, commission, or other compensation is paid, allocated, apportioned or set aside, the tax of one percent (1%) hereof on the qualifying wages, due by the such employer to such employee and shall, on or before the fifteenth (15th) day of the month following such withholding, make a return and pay to the Administrator the amount of taxes so deducted. The return shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the Rules and Regulations prescribed by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.
- B. An employer is not required to make any withholding with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the

disqualifying disposition, the individual is not an employee of the corporation with respect to whose stock the option has been issued.

- C. 1. An employee is not relieved from liability for a tax by the failure of the employer to withhold the tax as required by a municipal corporation or by the employer's exemption from the requirement to withhold the tax.
- 2. The failure of an employer to remit to this municipal corporation the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer in connection with the failure to remit the tax withheld.
- D. So long as the taxes withheld by an employer for this municipality during the measurement period are less than one thousand dollars (\$1,000) per month, payments may be made quarterly on or before the fifteenth (15th) day of the month following the end of each quarter, subject to the approval of the Administrator. The Administrator may revoke the approval of quarterly filing and payments whenever the Administrator has reason to believe that the conditions for granting such authorization have changed, were judged incorrectly, were not met, or when it is in the best interest of this municipality to do so. Notice of withdrawal shall be made in writing and, in such case, the employer must begin to file in accordance with this section.
- E. Employer Considered as Trustee. Each employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to this municipality, as a Trustee for the benefit of this municipality and any such tax collected by such employer from his employees, shall, until the same is paid to this municipality, be deemed a trust fund in the hands of such employer. Each employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such tax, in fact, has been withheld.
- F. Any person who is required to withhold tax from qualifying wages shall pay all such tax to this municipality in accordance with the provisions of this section. In the event taxes withheld from the qualifying wages of employees are not paid to this municipality in accordance with the provisions of this section, all officers, members, managers, employees, and trustees having control or supervision of or charged with the responsibility of filing the return and making payment are jointly and severally personally liable for the tax not returned or paid to this municipality as well as any related interest and penalties, and are also liable under the provisions of Section 10 and 12 hereof. The dissolution, termination, or bankruptcy of a corporation, limited liability company, or business trust does not discharge an officer's, member's, manager's, employee's, or trustee's liability for a failure of the corporation, limited liability company, or business trust to file returns or pay said taxes.
- G. Withholding Return; List of Employees. Each employer shall file a withholding tax reconciliation showing the sum total of all compensation paid all employees, the portion of which, (if any) was not subject to withholding along with an explanation for same, and the portion of which was subject to withholding, together with the amount of such withholdings remitted. Such return shall include information concerning each employee from whom the municipal tax was withheld, showing the name, address, zip code, and social security number of each such employee, the total

amount of compensation paid during the year and the amount of municipal tax withheld. If the total tax withheld from any employee included tax withheld and remitted to another municipality, the amount of same shall be separately shown on the return of information to this municipality concerning each employee. The withholding tax reconciliation shall be filed by each employer on or before February 28 following the end of such calendar year.

- H. In addition to the wage reporting requirements of this Section, any person required by the Internal Revenue Service to report on Form 1099-Misc. payments to individuals not treated as employees for services performed shall also report such payments to this municipality when the services are performed in this municipality. The information may be submitted on a listing, and shall include the name, address and social security number (or federal identification number), and the amount of payments made. Federal form(s) 1099 may be submitted in lieu of such listing. The information shall be filed annually on or before February 28 following the end of such calendar year.
- I. Domestic Servants. No person shall be required to withhold the tax on the qualifying wages, commissions, other compensation, and other taxable income paid domestic servants employed exclusively in or about such person's residence. However, such domestic servants shall be responsible for filing and paying their own returns and taxes.

SECTION 7. DECLARATIONS

- A. Every person who anticipates any taxable income which is not subject to Section 6, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 3, 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 municipality in accordance with Section 6, or if the annual income not subject to withholding is less than ten thousand dollars (\$10,000.00), such person need not file a declaration.
- B. Dates for Filing.
 - 1. Such declaration shall be filed on or before April 15 of each year during the life of this ordinance, or on or before the fifteenth (15th) day of the fourth (4th) month following the date the taxpayer becomes subject to tax for the first time.
 - 2. Those taxpayers having a fiscal year or period differing from the calendar year shall file a declaration on or before the fifteenth (15th) day of the fourth (4th) 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 Administrator, or an acceptable generic form, and credit shall be taken for this municipality's income tax to be withheld from any portion of such income. In

accordance with the provisions of Section 15, credit may be taken for tax to be paid to or 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 and provided for herein.
3. Such declaration of estimated tax to be paid this municipality 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 individual, such declaration of estimated tax to be paid this municipality 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.

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 15th day of the fourth month of the calendar or fiscal year, an annual return shall be filed and any balance which may be due this municipality shall be paid therewith in accordance with the provisions of Section 5.

SECTION 8. DUTIES OF THE ADMINISTRATOR

A.

1. It shall be the duty of the Income Tax Administrator to collect and receive the tax imposed by this ordinance in the manner prescribed therein from the taxpayers; to keep an accurate record thereof; and to report all monies so received.
2. It shall be the duty of the Administrator to enforce payment of all income taxes owing this municipality, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and or to make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B.

1. Said Administrator is hereby charged with the enforcement of the provisions of the ordinance, including the interpretation and enforcement of the Rules and

Regulations, and is hereby empowered, subject to the approval of the Village Council, 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.

2. The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under the ordinance.
 3. Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Section 11 and 12 of the ordinance shall apply.
- 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 Administrator may determine the amount of tax appearing to be due this municipality from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.
- D. Subject to the consent of the majority of the Board of Review, the Administrator shall have the power to compromise liability imposed by this ordinance.
- E. Upon the demonstration and documentation of good cause, the Administrator shall have the power to compromise penalty and interest liabilities imposed by this Section, consistent with this Section and the Rules and Regulations.

SECTION 9. INVESTIGATIVE POWERS OF THE ADMINISTRATOR; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION

- A. The Administrator, or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or any taxpayer or person subject to, or whom the Administrator believes is subject to the provisions of this ordinance, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.
- B. The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been reported for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and federal income tax returns and the

attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

- C. The refusal to produce books, papers, records and 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 the provisions of this Section or with an order of subpoena of the Administrator authorized hereby shall be deemed a violation of this ordinance, punishable as provided in Section 12 hereof.
- D. Any information gained as a result of any returns, investigations, verifications or hearings before the Administrator required by the ordinance or authorized by the Rules and Regulations shall be confidential and no disclosure thereof shall be made except for official purposes or as ordered by a court of competent jurisdiction. 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. Each disclosure shall constitute a separate offense.

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

- E. Every taxpayer shall retain all records necessary to compute his tax liability for a period of five (5) years from the date his return is filed, or the withholding taxes are paid.

SECTION 10. INTEREST AND PENALTIES

- A. All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one-half of one percent (1/2%) per month or fraction thereof.
- B. Penalties: In addition to the interest as provided in Paragraph A hereof, penalties based on the unpaid tax due, or a failure to file an income tax return when due, regardless of the amount, if any of the unpaid tax due, are hereby imposed as follows:
 - 1. For failure to pay taxes due, other than taxes withheld: Two percent (2%) per month of the unpaid balance.
 - 2. For failure to remit taxes withheld from employees: Five percent (5%) per month or fraction thereof, or twenty-five dollars (\$25.00), whichever is greater.
 - 3. Any person who fails to file a return as required by this ordinance shall pay a penalty of Twenty Five Dollars (\$25.00) if said return is filed no more than forty five (45) days past its due date. In the event said return is filed more than forty five (45) days past its due date, said person shall pay a penalty of Fifty Dollars (\$50.00). It shall be no defense in the payment of such penalty that no tax shall

be due to be paid to the Village, or that a refund is due to be paid to the taxpayer as the result of filing such return.

The penalties set fourth herein are deemed to be cumulative in nature, and not mutually exclusive in application.

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 thereon within the time prescribed by the Administrator; and provided further, that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after final determination of the federal tax liability.

- D. Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and or interest, the Board may nevertheless abate penalty or interest, or both.

SECTION 11. COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

- A. All taxes imposed by this ordinance shall be collectable, together with any interest and penalties thereon, by a civil action at law. No additional assessment shall be made after three (3) years from the time the tax was due or the return was filed, whichever is later; provided however, there shall be no period of limitation on an additional assessment in a case of a return that omits gross income in excess of twenty-five per cent (25%) of that required to be reported or in the case of filing a false or fraudulent return with intent to evade the tax, or in the case of failure to file a return. In those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitations the period within which an additional assessment may be made by the Administrator shall be extended one (1) year from the time of the final determination of the federal tax liability
- B. Taxes erroneously paid shall not be refunded unless a claim for a refund is made within three (3) years from the date on which such payment was made or the return was due, or within three (3) months after final determination of the federal tax liability, whichever is later.
- C. Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment, with the following exception: No interest shall be allowed on any overpayment that is refunded within ninety (90) days after the final filing date of the annual return or ninety (90) days after the complete return is filed, whichever is later. 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 tiling that return. The interest shall be paid at the rate of interest prescribed by Ohio R.C. 5703.47.

- D. Amounts of less than one dollar (\$1.00) shall not be collected, refunded, or credited to the taxpayer or his account.

SECTION 12. VIOLATIONS - PENALTIES

- A. Any person who shall:
1. Willfully fail, neglect or refuse to make any return or declaration required by this ordinance; or
 2. Make any incomplete, false or fraudulent return; or
 3. Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this ordinance; or
 4. Willfully fail, neglect or refuse to withhold the tax from his employees or remit such withholdings to the Administrator; or
 5. Refuse to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers, and Federal income tax returns relating to the income or net profits of a taxpayer; or
 6. Fail to appear before the Administrator and to produce his books, records, papers or Federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or
 7. Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
 8. Fail to comply with the provisions of this ordinance or any order or subpoena of the Administrator authorized hereby; or
 9. Give to an employer false information as to his true name, correct social security number and residence address, or fail to promptly notify an employer of any change in address and date thereof; or
 10. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and this municipality's income tax withheld, or to give the Administrator false information; or
 11. Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this ordinance;

for which violation 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 one thousand dollars (\$1,000) or imprisoned not more than sixty (60) days, or both, for each offense; on each subsequent ordinance violation within two years after the first offense such person is guilty of a misdemeanor of the third degree, and punished as provided herein.

In addition to the foregoing, the penalties referred to in Section 10 of the Ansonia Village Income Tax Ordinance and Article X of the Uniform Rules and Regulations shall be assessed and collected.

B. Statute of Limitations.

1. Civil actions to recover municipal income taxes and penalties and interest on municipal 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 Section or any other provision of 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.
- C. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying in the tax.
- D. The term “person” as used in this Section shall, in addition to the meaning prescribed in Section 2, include in the case of an association or corporation not having any partner, member or officer within this municipality, any employee or agent of such association or corporation who can be found within the corporate limits of this municipality.

SECTION 13. BOARD OF REVIEW

- A. A Board of Review, consisting of a chairman and two other individuals to be appointed by the Mayor and confirmed by Village Council is hereby created and shall be maintained to hear appeals. The members of the Board of Review shall be appointed for a term of three (3) years; however, the members of the first Board of Review shall be appointed for (one, two and three years respectively). 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 9 hereof with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matters as may be heard before the Board on appeal. Hearings requested by a taxpayer before a Board of Review are not meetings of a public body subject to Section 121.22 of the ORC.
- B. All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this ordinance, must be approved by the Village Council before the same become effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Administrator and shall be open to public inspection. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer, or Administrator, is empowered to substitute alternate methods of allocations.

- C. Whenever the Administrator issues a decision regarding an income tax obligation that is subject to appeal as provided in this Section, or in an ordinance or regulation of this municipality, the Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the decision and of the manner in which the taxpayer may appeal the decision.
- D. Any person who is aggrieved by a decision by the Administrator and who has filed with this municipality 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 of Review by filing a request with the Board. The request shall be in writing, shall state with particularity why the decision should be deemed incorrect or unlawful, and shall be filed within thirty (30) days after the Administrator has issued the decision.
- E. The imposition of penalty and interest as prescribed in the ordinance of this municipality is not a sole basis for an appeal.
- F. The Board of Review shall schedule a hearing within forty-five (45) 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.
- G. 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 (90) days after the Board's final hearing on the appeal, and send notice of its final decision by ordinary mail to all of the parties to the appeal within fifteen (15) days after issuing the decision. The taxpayer or the Administrator may appeal the Board's decision as provided in Section 5717.011 of the Ohio Revised Code.
- H. Each Board of Review 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 Ohio Revised Code. Hearings requested by a taxpayer before a Board of Review created pursuant to this Section are not meetings of a public body subject to section 121.22 of the Ohio Revised Code.

SECTION 14. INFORMATION BY LANDLORDS.

- A. The owner, manager, or any person in control who rents or leases to other persons, real estate for any purpose in this municipality must make a report within thirty (30) days after a new tenant occupies rental property of any kind within this municipality. All owners of rental property who rent to tenants of apartment, rooms, and other rental accommodations shall file with the Administrator a report showing the name, address and telephone number, if available, of each tenant who occupies and apartment, room or other rental property within this municipality.
- B. Within thirty (30) days after a tenant vacates an apartment, room or other rental property located within this municipality, the owner of such vacated rental property shall file with the Administrator a report showing the date of vacation from the rental property and a forwarding address.

- C. If it is determined that such reporting in item (A) above is inadequate, the Administrator may require a complete listing of all tenants, lessees, or other occupants.
- D. Any owner, manager, or person in control of the real estate who fails to make the report of lessees, tenants, or occupants of premises under their control as required shall be fined up to a maximum of one hundred dollars (\$100.00).

SECTION 15. CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

- A. Where a resident of this municipality is subject to a municipal income tax in another municipality he shall not pay a total municipal income tax on the same income greater than the tax imposed at the higher rate.
- B. Every individual taxpayer who resides in this municipality who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside this municipality, if it appears that he has paid a municipal income tax on the same income taxable under this ordinance to another municipality, shall be allowed a credit against the tax imposed by this ordinance of the amount so paid him or in his behalf to such other municipality. The credit shall not exceed the tax assessed by this ordinance on such income earned in such other municipality or municipalities where such tax is paid.
- C. Except as provided in division (D) of this Section, if tax or withholding is paid to a municipal corporation on income or wages, and if a second municipal corporation imposes a tax on that income or wages after the time period allowed for a refund of the tax or withholding paid to the first municipal corporation, the second municipal corporation shall allow a nonrefundable credit, against the tax or withholding the second municipality claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipal corporation with respect to such income or wages.
- D. If the tax rate in the second municipal corporation is less than the tax rate in the first municipal corporation, then the credit described in division (C) of this Section shall be calculated using the tax rate in effect in the second municipal corporation.
- E. A claim for refund or credit under this section shall be made in such a manner as the Administrator may by regulation provide.

SECTION 16. REQUIREMENTS FOR JOINT ECONOMIC DEVELOPMENT DISTRICTS.

Specific provisions of the ordinance may be modified as they apply to Joint Economic Development Districts if the modifications are passed by Council in an ordinance which either specifically approves a Joint Economic Development District contract or specifically amends this ordinance.

SECTION 17. SAVING CLAUSE

This ordinance shall not apply to any person, firm or corporation, or to any property as to whom or which, it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, Section or part of this ordinance, or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein is found to be unconstitutional or illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, Section or part of this ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this ordinance. It is hereby declared to be the intention of Council of this municipality that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence or part thereof, not been included therein.

SECTION 18. ALLOCATION OF FUNDS

The funds collected under the provisions of this ordinance shall be deposited on receipt in the General Fund, Income Tax Account, and shall be appropriated as determined by the Ansonia Village Council.

SECTION 19. 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 ordinance are concerned, it shall continue effective until all of said taxes levied hereunder are fully paid and any and all suits and prosecution 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 Section 11 and 12 hereof.
- 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 5 and 6 of this ordinance as though the same were continuing.

SECTION 20. REPEALING INCONSISTANT LEGISLATION

Ordinance 7-2006 repeals Ordinance 6-88, 20-97, 14-99, 15-99, 17-2000 and all other inconsistent legislation.

SECTION 21. EFFECTIVE DATE OF ORDINANCE

This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Adopted this 20th day of June, 2006.

Gerald Koverman, Mayor

Julie A. Kimmel, Clerk of Council

Approved as to form:

Raymond M. Donadio, Jr., Solicitor