VILLAGE OF MILFORD

INCOME TAX ORDINANCE

ORDINANCE NO. 424

PASSED: July 10, 1972

EFFECTIVE: August 1, 1972
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Levying a tax to provide funds for the purposes of general municipal operations, parks and recreation, and capital improvements, on all salaries, wages, commissions and other compensation earned by residents of the Village of Milford; on all salaries, wages, commissions and other compensation earned by non-residents of the Village of Milford; on the net profits earned on all businesses, professions or other activities conducted by residents of the Village of Milford; on the net profits earned on all businesses, professions or other activities conducted in the Village of Milford by nonresidents, and on the net profits earned by all corporations doing business in the Village of Milford as a result of work done or services performed or rendered in the Village of Milford; requiring the filing of returns and furnishing of information by employers, and all those subject to said tax; imposing on employers the duty of collecting the tax at the source and paying the same to the Village of Milford; providing for the administration, collection and enforcement of said tax; declaring violation thereof to be a misdemeanor and imposing penalties therefor.

Now, Therefore, Be It Ordained by the Council of the Village of Milford, Clermont and Hamilton Counties, State of Ohio:

SECTION I: PURPOSE

To provide funds for the purposes of general municipal operations, parks and recreation, and capital improvements, and hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

SECTION II: DEFINITIONS

As used in this Ordinance, the following words shall have the meaning ascribed to them in this section 2, except as and if the context clearly indicates or requires a different meaning.

Administrator - the individual designated by the Ordinance, appointed to administer and enforce the provisions of the Ordinance.

Association - A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two 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.

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, 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.

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

Gross Receipts - The total income from any source whatsoever.

Net Profits - A net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes, without deduction of taxes imposed by this Ordinance, Federal, State, and other taxes based on income, and in the case of an association, without deduction of salaries paid to partners, and other owners; and otherwise adjusted to the requirements of this Ordinance.
Nonresident Unincorporated Business Entity - An unincorporated business entity not having an office or place of business within the Village of Milford.

Person - Every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

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.

Resident - An individual domiciled in the Village of Milford.

Resident Unincorporated Business Entity - An unincorporated business entity having an office or place of business within the Village of Milford.

Taxable Income - Wages, salaries and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of the Ordinance.

Taxable Year - The calendar year, or the fiscal year upon the basis of which the 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.

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

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

SECTION III

IMPOSITION OF TAX

A. Basis of imposition. Subject to the provisions of Section 16 of this Ordinance, an annual tax for the purposes specified in Section 1 hereof shall be imposed on and after August 1, 1972 at the rate of .7 percent per annum upon the following:

1. Resident Individuals - On all salaries, wages, commissions and other compensation earned during the effective period of the Ordinance by residents of the Village of Milford.

2. Nonresident Individuals - On all salaries, wages, commissions and other compensation earned during the effective period of the Ordinance by nonresidents for work done or services performed or rendered in the Village of Milford.

3. Resident Unincorporated Businesses -
   (a) On the portion attributable to the Village of Milford of the net profits earned during the effective period of this Ordinance of all resident unincorporated business, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village of Milford.
   (b) On the portion of the distributive share of the net profits earned during the effective period of this Ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to the Village of Milford and not levied against such unincorporated business entity.

4. Nonresident Unincorporated Business -
   (a) On the portion attributable to the Village of Milford of the net profits earned during the effective period of this Ordinance of all nonresident unincorporated businesses, professions, or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Village of Milford, whether or not such unincorporated business entity has an office or place of business in the Village of Milford.
(b) On the portion of the distributive share of the net profits earned during the effective period of this Ordinance of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Village of Milford and not levied against such unincorporated business entity.

5. Corporations -
On the portion attributable to the Village of Milford of the net profits earned during the effective period of this Ordinance of all corporations derived from sales, work done, services performed or rendered and business or other activities conducted in the Village of Milford whether or not such corporations have an office or place of business in the Village of Milford.

B. Allocation Formula. The portion of the net profits attributable to the Village of Milford of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Village of Milford shall be determined as provided in RC. 718.02 and in accordance with the rules and regulations adopted by the Administrator pursuant to this Ordinance.

C. Operating Loss Carry Forward.

1. The portion of a net operating loss sustained in any taxable year subsequent to August 1, 1972 allocable to the Village of Milford may be applied against the portion of the profit of succeeding year(s) allocable to the Village of Milford, until exhausted but in no event for more than five (5) taxable years. 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 allocated to the Village of Milford.

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

D. Consolidated Returns.

1. Filing of consolidated returns may be permitted or required in accordance with Rules and Regulations prescribed by the Administrator.

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

E. Exceptions. The tax provided for herein shall not be levied upon the military pay or allowance of members of the Armed Forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in RC. 718.01 to the extent that such net profits are exempted from municipal income taxes under said section.

SECTION IV: EFFECTIVE PERIOD

Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions, and other compensation, and with respect to the net profits of businesses, professions or other activities earned from August 1, 1972, until this Ordinance may be repealed.

SECTION V: RETURN AND PAYMENT OF TAX

A. Dates and Exemptions. Each taxpayer, except as herein provided, shall whether or not a tax be due thereon, make and file a return on or before April 30 of the year following the effective date of this Ordinance, and
on or before April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four (4) months from 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, showing the amount of 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 Administrator, shall be accepted as the return required of any employee whose sole income, subject to the tax under this Ordinance, is such salary, wages, commissions, or other compensation.

B. Returns and Content Thereof. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator, setting forth:

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

2. The amount of the tax imposed by this Ordinance on such earnings and profits; and,

3. Such other pertinent statements, information returns, or other information as the Administrator may require.

C. Extensions. The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period not to exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

D. 1. Payment with Returns. The taxpayer making a return shall at the time of the filing thereof, pay to the Administrator the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section VI of this Ordinance, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of Section VI of this Ordinance, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section XV hereof, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing said return.

2. Overpayments; Refunds. A taxpayer who has overpaid the amount of tax to which the Village of Milford 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 ($1.00) shall be collected or refunded.

E. Amended Returns.

1. Where necessary an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Section XI and Section XV. 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 return.

2. Within three (3) months from the final determination of any Federal tax liability affecting the taxpayer's Village of Milford tax liability, such taxpayer shall make and file an amended Village of Milford return showing income subject to the Village of Milford 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.
SECTION VI: COLLECTION AT SOURCE

A. Withholding by Employer. In accordance with Rules and Regulations prescribed by the Administrator, each employer within or doing business within the Village of Milford shall deduct at the time of the payment of such salary, wages, commission or other compensation, the tax of .7 percent of the gross salaries, wages, commissions or other compensation due by said employer to said employee and shall, on or before the last day of the month following the close of each calendar quarter make a return and pay to the Administrator the amount of taxes so deducted. Said returns shall be on a form or forms prescribed by or acceptable to the Administrator, and shall be subject to the Rules and Regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.

B. Employer Considered as Trustee. Such employer in collecting said tax shall be deemed to hold the same, until payment is made by such employer to the Village of Milford, as a trustee for the benefit of the Village of Milford, and any such tax collected by such employer from his employees shall, until the same is paid to the Village of Milford, be deemed a trust fund in the hands of such employer.

C. Withholding Return. On or before January 31 of each year beginning with the year 1973, each employer shall file a withholding return setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the Administrator.

SECTION VII: DECLARATIONS

A. Requirements for Filing. Every person who anticipates any taxable income which is not subject to Section VI hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section III hereof 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 wages from which the tax will be withheld and remitted to the Village of Milford in accordance with Section VI hereof, such person need not file a declaration.

B. 1. Calendar Dates for Filing. Such declaration shall be filed on or before April 30 of each year during the life of this Ordinance, or within four (4) months of the date the taxpayer becomes subject to the tax for the first time.

2. Fiscal Dates for Filing. Those taxpayers reporting on a fiscal year basic shall file a declaration within four (4) months after the beginning of such fiscal year or period.

C. 1. Forms - Credit for Tax Withheld or Paid to Another. Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator, provided, however, credit shall be taken for the Village of Milford tax to be withheld from any portion of such income. In accordance with the provisions of Section XV hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

2. Amended Declarations. 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.

D. Payments with Declarations. Such declaration of estimated tax to be paid the Village of Milford shall be accompanied by a payment of at least one-fourth (1/4) the estimated annual tax and at least a similar amount shall be paid on or before the last day of the sixth, ninth, and twelfth months after the beginning of the taxable year, provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

E. Annual Return Required. On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the Village of Milford shall be paid therewith in accordance with the provisions of Section V hereof.
SECTION VIII: DUTIES OF THE ADMINISTRATOR

A. 1. Collection Responsibility. It shall be the duty of the Administrator to receive the tax imposed by this Ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies so received.

2. Responsibility for Maintenance of Records. It shall be the duty of the Administrator to enforce payment of all taxes owing the Village of Milford, 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 make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B. Enforcement Authority. Said Administrator is hereby charged with the enforcement of the provisions of this Ordinance, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce Rules and Regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this Ordinance, including provisions for the reexamination and correction of returns.

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

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 XI and Section XII of the Ordinance shall apply.

D. Determination of Taxes. 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 the tax due, the Administrator may determine the amount of any determinations to be due the Village of Milford 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.

E. Compromise Authority. Subject to the consent of the Board of Review or pursuant to regulation approved by said Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section X of this Ordinance.

SECTION IX: INVESTIGATIVE POWERS OF THE ADMINISTRATOR - PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION

A. Examination of Taxpayer's Records. The Administrator, or any authorized employee, is hereby authorized to examine the books, papers, records and Federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Administrator believes is subject to the provisions of this Ordinance, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this Ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

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

C. Result of Refusal to Submit Information. 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 sub-
ject to the tax or required to withhold tax or the failure of any person
to comply with the provisions of this Section IX or with an order or
subpoena of the Administrator authorized hereby shall be deemed a viola-
tion of this Ordinance, punishable as provided in Section XII hereof.

D. Confidential Nature of Information. Any information gained as the re-
sult of any returns, investigations, hearings, or verifications required
or authorized by this Ordinance shall be confidential, except for offi-
cial purposes, or except in accordance with proper judicial order. Any
person divulging such information in violation of this Ordinance, shall
upon conviction thereof, be deemed guilty of a misdemeanor and shall be
subject to a fine or penalty of not more than Five Hundred Dollars ($500)
or imprisoned for not more than six (6) months, or both. Each disclos-
ure shall constitute a separate offense.

In addition to the above penalty, any employee of the Village of Milford
who violates the provisions of this Section IX relative to the disclos-
ure of confidential information shall be guilty of an offense punishable
by immediate dismissal.

E. Retention of Records. 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 X: INTEREST AND PENALTIES

A. Interest. All taxes imposed and all monies withheld or required to be
withheld by employers under the provisions of this Ordinance and remain-
ing unpaid after they become due shall bear interest at the rate of
one-half of one percent (½%) per month or fraction thereof.

B. Penalties. In addition to interest as provided in paragraph A hereof,
penalties based on the unpaid tax are hereby imposed as follows:

1. For failure to pay taxes due - other taxes withheld: one-half per-
cent (½%) per month or fraction thereof on the unpaid balance.

2. For failure to remit taxes withheld from employees: three percent
(3%) per month or fraction thereof.

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. Abatement by Board of Review. 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 interest, the Board may nevertheless abate penalty or inter-
est, or both.

SECTION XI: COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS

A. Time Limitation on Suit. All taxes imposed by this Ordinance shall be
collectible, together with any interest and penalties thereon, by a civil
action at law. All additional assessments shall be made and all civil
actions to recover municipal 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. Time Limitation on Refunds. Taxes erroneously paid shall not be refund-
ed 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 of this Section.

C. Amounts. Amounts of less than one dollar ($1.00) shall not be
collected or refunded.
SECTION XII: VIOLATIONS: PENALTIES

A. Enumeration of, and Penalties. Any person who shall:

1. 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. Fail, neglect or refuse to pay the tax, penalties or interest imposed by this Ordinance; or
4. 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 residence address and date therefore; or
10. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and Village of Milford tax withheld, or to knowingly give the Administrator false information; or
11. 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;

Shall be guilty of a misdemeanor and shall be fined not more than Five Hundred Dollars ($500) or imprisoned not more than six (6) months, or both, for each offense.

B. Time Limitations on Prosecutions. Prosecutions for an offense made punishable under this Section or any other provisions 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.

SECTION XIII: BOARD OF REVIEW

A. Composition and Procedures. A Board of Review, consisting of a chairman, and two other individuals each to be appointed by the Manager, with the approval and consent of Council, is hereby created. 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 IX 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 of Appeal.

B. Appeals - Alternative Method of Allocation. 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 Board of Review and the Council of the Village of Milford before the same becomes effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

C. Time Limitations for Appeals - Authority over Administrator's Decision. Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this Ordinance may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.
SECTION XIV: USE OF FUNDS

Five (.5) tenths of one percent shall be allocated to the General Fund; One (.1) tenth of one percent shall be allocated to the Capital Improvement Reserve Fund; and One (.1) tenth of one percent shall be allocated to the Parks and Recreation Fund.

SECTION XV: CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

A. Limitation on Amount Paid. Where a resident of the Village of Milford 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. Credits and Limitations Thereof. Every individual taxpayer who resides in the Village of Milford who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of the Village of Milford, if it be made to appear 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 by 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. Claim for Credit or Refund. A claim for refund or credit under this Section XV shall be made in such a manner as the Administrator may by regulation provide.

SECTION XVI: SAVING CLAUSE

If any sentence, clause, section or part of this Ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this 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 the Council of the Village of Milford that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION XVII: COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE

A. This Ordinance shall continue effective insofar as the levy of taxes is concerned until the same has been repealed and insofar as the collection of taxes levied or enforcing any provision of this Ordinance are concerned, it shall continue effective until all of said taxes levied in the aforesaid period 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 Section XI and Section XII 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 Section V and Section VI of this Ordinance as though the same were continuing.

SECTION XVIII: EFFECTIVE DATE

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

Adopted: July 10, 1972

Attest:

Mary Jeanne Armstrong, Clerk  Carl W. Kietzman, Mayor
SOLICITOR'S CERTIFICATE

I hereby approve the form of this Ordinance.

Harrya Hodges
Solicitor

CLERK'S CERTIFICATION

I, Mary Jeanne Armstrong, Clerk of Council of the Village of Milford, Ohio, do hereby certify that the foregoing Ordinance was published by posting the complete text of said Ordinance at five of the most public places in said corporation as determined by Council, as follows: at the Clermont National Bank, 25 Main Street, Milford, Ohio; at the Clermont National Bank, 967 Lila Avenue, Milford, Ohio; at the Citizensbank National Association, 800 Main Street, Milford, Ohio; at the First Milford Savings Association, 301 Main Street, Milford, Ohio; and at the site of the Municipal Building, 18 Main Street, Milford, Ohio; each for the period of fifteen (15) days commencing on the 13th day of July, 1972.

Mary Jeanne Armstrong, Clerk.