

Ordinance No. 10-14-684

Passed Oct. 15, 2014

AN ORDINANCE APPROVING, ADOPTING, AND ENACTING AN ORDINANCE IN THE VILLAGE OF WAYNE FOR THE LEVYING OF A TAX UPON SALARIES, WAGES, PROFITS, COMMISSIONS, AND OTHER COMPENSATION.

WHEREAS, the Council of the Village of Wayne desires to establish a Village Income Tax, to establish Tax Regulations for the Village of Wayne, to maintain such Tax Regulations' congruence with the Revised Code of Ohio and to provide for the further public safety, health, and general welfare of the residents of the Village; and

WHEREAS, the Council of the Village of Wayne has determined that public necessity, convenience, and general welfare requires the levying of a tax to provide funds for general municipal operation, maintenance of equipment, extension, enlargement, and improvement of municipal services, facilities, and capital improvements, and for bond retirements, upon all salaries and wages, commissions, and other compensation earned by residents of the Village of Wayne; upon all salaries, wages, commissions, and other compensation earned by non-residents of the Village of Wayne for work done or services performed or rendered in the Village of Wayne; upon the net profits earned on all business, professions, or other activities conducted by residents of the Village of Wayne; upon the net profits earned on all business, professions, or other activities conducted in the Village of Wayne by non-residents; and upon the net profits earned by all corporations doing business in the Village of Wayne as the result of work done or services performed or rendered in the Village of Wayne.

NOW, THEREFORE, be it ordained by the Council of the Village of Wayne, Ohio:

SECTION 1. Purpose: To provide funds for the purposes of general municipal operations, bond retirement payments, maintenance, new equipment, extension and enlargement of municipal services and facilities, and capital improvements of the Village of Wayne, there shall be, and hereby is, levied a tax on 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.

ASSIGNMENT: The assignment made by a resident of the Village of Wayne of a claim for refund due from another taxing municipality granting credit to non-residents thereof.

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 14 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.

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.

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.

NON-RESIDENT: An individual domiciled outside the Village of Wayne.

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

OTHER COMPENSATION: Income other than wages and salaries over the amount of One Thousand Dollars (\$1,000.00), which includes, but is not limited to, income earned or derived from gambling, wagering, lotteries including the Ohio State Lottery, or schemes of chance.

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 Wayne.

RESIDENT UNINCORPORATED BUSINESS ENTITY: An unincorporated business entity having an office or place of business within the Village of Wayne.

TAX COMMISSIONER: The individual designated by the Ordinance, whether appointed or elected, to administer and enforce the provisions of the Ordinance.

TAXABLE INCOME: Wages, salaries, commissions, and other compensation paid by an employer or employers before any deductions, 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 income does not include the military pay or allowances of members of the armed forces of the United States or their reserve components, including the Ohio National Guard, the income of religious, fraternal, charitable, scientific, literary, or educational institutions which is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities, or any other income specified as exempt from municipal corporation income taxation by Section 718.01 of the Ohio Revised Code.

TAXABLE YEAR: The calendar year or 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.

TAXING MUNICIPALITY: Any municipal corporation levying a municipal income tax on salaries, wages, commissions, and other compensation earned by individuals, and on the net profits earned from the operation of a business, profession, or other activity.

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

In all instances, the singular shall include the plural and the masculine shall include the feminine and the neuter.

SECTION 3. Imposition of Tax:

- A. Subject to the provisions of Section 16 of this Ordinance, an annual tax for the purposes specified in Section 1 shall be imposed on and after at the rate of three-quarters of one percent (.75 %) per annum upon the following:
1. On all Taxable Income earned during the effective period of the Ordinance by residents of the Village of Wayne.
 2. On all Taxable Income earned during the effective period of the Ordinance by non-residents for work done or services performed or rendered in the Village of Wayne.
 3. On the Taxable Income of resident unincorporated businesses, professions, or

other entities as follows:

(a) On the portion attributable to the Village of Wayne of the net profits earned during the effective period of this Ordinance of all resident unincorporated businesses, professions, or other entities, derived from sales made, work done, services performed or rendered, and business or other activities conducted in the Village of Wayne.

(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 Wayne and not levied against such an unincorporated business entity.

4. On the Taxable Income of non-resident unincorporated businesses, professions, or other entities as follows:

(a) On the portion attributable to the Village of Wayne of the net profits earned during the effective period of this Ordinance of all non-resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered, and business or other activities conducted in the Village of Wayne, whether or not such unincorporated business entity has an office of place of business in the Village of Wayne.

(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 non-resident unincorporated business entity not attributable to the Village of Wayne and not levied against such unincorporated business entity.

5. On the Taxable Income of corporations as follows:

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

B. The portion of the net profits attributable to the Village of Wayne of a taxpayer conducting a business, profession, or other activity both within and without the boundaries of the Village of Wayne shall be determined as provided in Section 718.02 of the Revised Code of Ohio and in accordance with the rules and regulations adopted by the Tax Commissioner pursuant to this Ordinance.

C. Operating Loss Carry Forward

1. The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1967 (effective date of "first" ordinance permitting loss carry-

forwards) allocable to the Village of Wayne may be applied against the portion of the profit of succeeding year(s) allocable to the Village of Wayne 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 Wayne in the same manner as provided herein for allocating net profits to the Village of Wayne.
3. The Tax Commissioner 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 Tax Commissioner.
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 Wayne constituting a portion only of its total business, the Tax Commissioner shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Village of Wayne. If the Tax Commissioner finds net profits are not properly allocated to the Village of Wayne 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 allocations as he deems appropriate to produce a fair and proper allocation of net profits to the Village of Wayne.

SECTION 4. Effective Period: Said tax shall be levied, collected, and paid with respect to the Taxable Income of individuals, businesses, professions, or other entities pursuant to the terms and conditions set-forth herein and hereinafter, effective January 1, 2015.

SECTION 5. Return and Payment of Tax:

- A. Each taxpayer, except as herein provided, 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 within four (4) months from the end of such fiscal year or period.
- B. The return shall be filed with the Tax Commissioner on a form or forms furnished by or obtainable upon request from such Tax Commissioner setting forth:
 1. (a) The aggregate amount of salaries, wages, commissions, and other compensation earned;

- (b) The gross income from a business, profession, or other activity, less allowable expenses incurred in the acquisition of such gross income;
 - (c) Such income shall include only income earned during the year, or portion thereof, covered by the return and subject to the tax imposed by this Ordinance;
 - 2. (a) The amount of tax imposed by this Ordinance on income reported;
 - 3. Such other pertinent statements, information returns, or other information as the Tax Commissioner may require.
- C. The Tax Commissioner 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 Tax Commissioner may require a tentative return, accompanied by payment of the estimated 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. The taxpayer making a return shall, at the time of filing thereof, pay to the Tax Commissioner the balance of tax due, if any, after deducting:
- (a) The amount of Village of Wayne income tax deducted or withheld at the source pursuant to Section 6 hereof;
 - (b) Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 7 hereof.
2. Should the return or the records of the Tax Commissioner indicate an overpayment of the tax to which the Village of Wayne is entitled under the provisions of this Ordinance, such overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the Tax Commissioner, shall be refunded or transferred against any subsequent liability; provided, however, that overpayments of less than Three Dollars (\$3.00) shall not be refunded.
- E. 1. Amended Returns: Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due or to claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Section 11. Such amended returns shall be on a form obtainable on request of the Tax Commissioner. 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 Wayne tax liability, such taxpayer shall make and file an amended Village of Wayne return showing income subject to the Village of Wayne 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 6. Collection at Source:

- A. 1. Each employer within or doing business within the Village of Wayne who employs one or more persons on a salary, wage, commission, or other compensation basis shall, at the time of conferral upon such employee of said salary, wage, commission or other compensation, deduct the tax of three-quarters of one percent (.75 %) from the gross salaries, wages, commissions, or other compensation earned by the Village of Wayne residents regardless of where such compensation was earned, and shall deduct the tax of three-quarters of one percent (.75 %) from the salaries, wages, commissions, or other compensation earned within the Village of Wayne by non-residents;
2. Each employer identified in paragraph (A)(1) of this Section shall, on or before the last day of the month following each calendar quarter, make a return and remit to the Village of Wayne the tax hereby required to be withheld. Such return shall be on a form or forms prescribed by or acceptable to the Tax Commissioner and shall be subject to the rules and regulations prescribed therefor by the Tax Commissioner.
3. On or before the 31st day of January following any calendar year, each employer identified in paragraph (A)(1) of this Section shall file with the Tax Commissioner an information return for each employee from whom the Village of Wayne Income tax has been, or should have been, withheld, showing the name, address, and Social Security number of the employee, the total amount of compensation paid during the year, and the amount of the Village of Wayne Income Tax withheld from such employee.
- B. Each employer identified in paragraph (A) of this Section, in collecting the tax, shall be deemed to hold the same, until payment is made by such employer to the Village of Wayne, as a Trustee for the benefit of the Village of Wayne, and any such tax collected by such employer from his employees shall, until the same is paid to the Village of Wayne, be deemed a trust fund in the hands of such employer.
- C. Each employer identified in paragraph (A) of this Section, and each employee of such employer who may be responsible for collecting the tax prescribed in this Section, and each officer and director of such employer if such employer is a corporation, shall be jointly and severally liable for the payment of the tax required to be deducted, withheld and remitted to the Village of Wayne under this Section.

SECTION 7. Declarations:

- A. Every person who anticipates any Taxable Income which is not subject to Section 6

hereof, or who engages in any business, profession, enterprise, or activity subject to the tax imposed by Section 3 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 Wayne in accordance with Section 6 hereof, such person need not file a declaration.

- B. 1. Such declaration shall be filed on or before April 15 of each year during the life of this Ordinance, or within four (4) months of the date the taxpayer becomes subject to tax for the first time.
- 2. Those taxpayers reporting on a fiscal year basis shall file a declaration within four (4) months after the beginning of each fiscal year or period.
- C. 1. Such declaration shall be filed upon a form furnished by, or obtainable from, the Tax Commissioner. Credit shall be taken for Village of Wayne income tax to be withheld, if any, from any portion of such income.
- 2. The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.
- D. The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Tax Commissioner at least one-fourth ($\frac{1}{4}$) of the estimated annual tax due after deducting:
 - 1. Any portion of such tax to be deducted or withheld at the source pursuant to Section 6 hereof; and
 - 2. Any overpayment of previous year's tax liability which the taxpayer has not elected to have refunded.

At least a similar amount shall be paid on or before the last day of the sixth, ninth, and twelfth month after the beginning of taxpayer's taxable year, provided that in case an amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.

- E. On or before the fifteenth 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 Wayne shall be paid therewith in accordance with the provisions of Section 5 hereof.
- F. Notwithstanding any provision or requirement of this Ordinance to the contrary, if a taxpayer resides or proposes to reside in the Village of Wayne or engages in business or proposes to engage in business therein for a period of less than three (3) months, or

if the Tax Commissioner determines that the residence of any taxpayer in the Village or the period during which any taxpayer will engage in business in the Village may reasonably be expected to be less than three (3) months, the Tax Commissioner may require any such taxpayer to file a declaration and/or a return within such time as he may reasonably fix and to pay or secure the payment of any tax due or to become due and/or any tax withheld or required to be withheld during the period of residence or engagement in business or the period of such residence or engagement in business estimated by the Tax Commissioner.

The date or dates fixed by the Tax Commissioner for the filing of declarations and/or returns and/or for payments or security for payments of taxes pursuant to this paragraph (F) shall be in lieu of the dates for such filing or payment specified for taxpayers generally to this Ordinance.

SECTION 8. Duties of the Tax Commissioner:

- A. 1. It shall be the duty of the Wayne Tax Commissioner 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. It shall be the duty of the Tax Commissioner to enforce payment of all taxes owing the Village of Wayne, to keep accurate records showing the amount due from each taxpayer required to file a declaration or make any return, including taxes withheld, and to show the dates and amounts of payments thereof. It shall be the duty of the Tax Commissioner to keep such records for the time specified in the Records Retention Schedule of the Village of Wayne; or, if no Records Retention Schedule is in force or if the Records Retention Schedule does not specify a time, for a minimum of seven (7) years.
- B. Said Tax Commissioner 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. In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Tax Commissioner may determine the amount of tax appearing to be due the Village of Wayne from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties, if any, thereon.

SECTION 9. Investigative Powers of the Tax Commissioner – Penalty for Divulging Confidential Information:

- A. The Tax Commissioner, 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 Tax Commissioner 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 Tax Commissioner, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

- B. The Tax Commissioner 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, 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/or federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent, or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this Section or with an order or subpoena of the Tax Commissioner authorized hereby shall be deemed a violation of this Ordinance, punishable as provided in Section 12 hereof.
- D. Any information gained as the result of any returns, investigations, hearings, or verifications required or authorized by this Ordinance shall be confidential, except for official purposes or except in accordance with proper judicial order. Any person divulging such information in violation of this Ordinance shall, upon conviction thereof, be guilty for each offense of a misdemeanor of the first degree, and shall be subject to a financial sanction not to exceed that authorized by Section 2929.28 of the Ohio Revised Code, a jail term not to exceed that authorized by Section 2929.24 of the Ohio Revised Code, and any other sanction authorized by the Ohio Revised Code.
- E. In addition to the above penalty, any employee or the Village of Wayne who violates the provisions of this Section relative to the disclosure of confidential information shall be subject to immediate dismissal.
- F. 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, penalties assessed, 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 percent (1%) per month, compounded monthly.

- B. 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 than taxes withheld: one percent (1%) per month, compounded monthly.
 2. For failure to remit taxes withheld from employees: five percent (5%) per month, compounded monthly.
- C. Any person, firm, or corporation failing to file any of the forms as required by the Ordinance or failing to pay the tax determined to be due, when due, shall pay a penalty of Five Dollars (\$5.00) per month for said omissions. Said penalty shall be assessed the first of each month as a separate and distinct penalty. Said penalty or penalties are in addition to all interest charges and other penalties as provided in the Ordinance.
- D. Upon recommendation of the Tax Commissioner, the Board of Review may abate penalty or interest, or both, or upon appeal from the refusal of the Tax Commissioner to recommend abatement of penalty and 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 collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, omission of a substantial portion of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three (3) years from the time the return was due or filed, whichever is later; provided, however, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitation, the period within which an additional assessment may be made by the Tax Commissioner shall be 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 refund is made within two (2) years from the date 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. Amounts of less than Three Dollars (\$3.00) shall not be collected or refunded.

SECTION 12. Violation – Penalties:

- A. 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 withholding to the Tax Commissioner; or
5. Refuse to permit the Tax Commissioner, or any duly authorized agent or employee to examine his books, records, papers, and/or federal income tax returns relating to the income or net profits to a taxpayer; or
6. Fail to appear before the Tax Commissioner and to produce his books, records, papers, and/or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Commissioner; or
7. Refuse to disclose to the Tax Commissioner 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 Tax Commissioner authorized hereby; or
9. Give to an employer false information as to his true name, correct social security number, residence address, or fail to promptly notify an employer of any change in residence address and date thereof; or
10. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid, the Village of Wayne tax withheld, or to knowingly give the Tax Commissioner 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;

Shall be guilty, for each offense, of a misdemeanor of the first degree, and shall be subject to a financial sanction not to exceed that authorized by Section 2929.28 of the Ohio Revised Code, a jail term not to exceed that authorized by Section 2929.24 of the Ohio Revised Code, and any other sanction authorized by the Ohio Revised Code.

- B. If an employer identified in Section 6, paragraph (A) of this Ordinance fails to deduct, withhold, or remit the tax to the Village of Wayne pursuant to Section 6 herein, each employee of such employer who may be responsible for deducting, withholding, and remitting the tax prescribed in Section 6, and each officer and director of such employer if such employer is a corporation, shall be guilty, for each offense, of a misdemeanor of the first degree, and shall be subject to a financial sanction not to exceed that authorized by 2929.28 of the Ohio Revised Code, a jail term not to exceed that authorized by Section 2929.24 of the Ohio Revised Code, and any other sanction authorized by the Ohio Revised Code.

- C. All prosecutions under this Section must be commenced within five (5) years from the time of the offense complained of.
- D. 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 the tax.

SECTION 13. Board of Review:

- A. A Board of Review consisting of the Village Solicitor as chairman, the Chairman of the Finance Committee as secretary, and one other member of the Village Council to be selected by the Solicitor and the Chairman of the Finance Committee 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 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 of Review.
- B. All rules and regulations and amendments or changes thereto, which are adopted by the Tax Commissioner under the authority conferred by this Ordinance, must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Tax Commissioner, and, at the request of the taxpayer or Tax Commissioner, is empowered to substitute alternate methods of allocation.
- C. Any person dissatisfied with any ruling or decision of the Tax Commissioner 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 Tax Commissioner, and the Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such ruling or decision, or any part thereof.

SECTION 14. Allocation of Funds:

- A. The funds collected under the provisions of this Ordinance shall be applied for the following purposes, to-wit:
 - 1. Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this Ordinance and the cost of administering and enforcing the provision thereof.
 - 2. The balance of the funds collected each year under the provisions of this Ordinance shall be paid into special funds which are hereby established for the following purposes:
 - (a) Eighty percent (80%) shall be transferred and deposited into the General Fund.

(b) Twenty percent (20%) shall be transferred and deposited into the Capital Improvements Fund, which fund shall be used for the establishment, enlargement, improvement, debt offsetting, or maintenance of capital improvements; the extension, enlargement, or improvement of municipal services; and bond retirement.

- B. Council shall, by Ordinance, appropriate the above monies after transfer into the specified funds and allocate such monies in accordance with the needs of the Village of Wayne. Council may, if and when necessary, appropriate monies from any or all of such special funds for poor relief, public disaster, or civil emergency, but in no event shall such appropriation exceed the actual need for such funds.

SECTION 15. 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 Wayne that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof not been included herein.

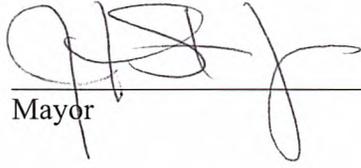
SECTION 16. Collection of Tax After Termination of Ordinance:

- A. This Ordinance shall continue effective insofar as the levy of taxes is concerned 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; 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 Sections 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.

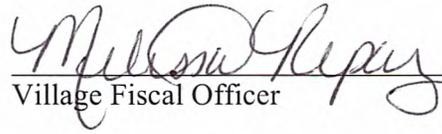
SECTION 17. Publication: Publication of this Ordinance shall be made by posting at five public locations.

Date Passed: 10/15/14

Attest:



Mayor



Village Fiscal Officer

