

ORDINANCE NO. 1-68.18

AN ORDINANCE LEVYING A TAX TO PROVIDE FUNDS FOR THE PURPOSES OF GENERAL MUNICIPAL OPERATIONS MAINTENANCE AND NEW EQUIPMENT AND CAPITAL IMPROVEMENTS, ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY RESIDENTS OF THE VILLAGE OF HARTVILLE: ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THE VILLAGE OF HARTVILLE FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE VILLAGE OF HARTVILLE: ON NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THE VILLAGE OF HARTVILLE: ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE VILLAGE OF HARTVILLE BY NON-RESIDENTS AND ON THE NET PROFITS EARNED BY ALL CORPORATIONS DOING BUSINESS IN THE VILLAGE OF HARTVILLE AS THE RESULT OF WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE VILLAGE OF HARTVILLE: 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 HARTVILLE: PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX: DECLARING VIOLATION THEREOF TO BE A MISDEMEANOR AND IMPOSING PENALTIES THEREFOR.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF HARTVILLE:

SECTION I. PURPOSE

To provide funds for the purpose of general municipal operations, maintenance new equipment and capital improvements of the Village of Hartville, there shall be and is 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, except as and if the context clearly indicates or requires a different meaning.

ADMINISTRATOR – The Clerk-Treasurer or Deputy Clerk Treasurer elected or appointed shall 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.

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.

The net gain from the operation of a business, profession, or enterprise 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.

NON-RESIDENT – An individual domiciled outside the Village of Hartville.

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

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 corporation the officers thereof.

PLACE OF BUSINESS – Any Bona Fide office (other than a mere statutory office), 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 Hartville.

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

TAXABLE INCOME – Wages, salaries and other compensation paid by an employer or employers before and 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. Subject to the provisions of SECTION 16 of this ordinance, an annual tax for the purposes specified in SECTION I, hereof shall be imposed on and after January 1, 1969, at the rate of one percent (1%) per annum upon the following:

1. On all salaries, wages, commissions and other compensation earned during the effective period of the ordinance by residents of the Village of Hartville.
2. On all salaries, wages, commissions and other compensation earned during the effective period of the ordinance by non-residents for work done or services performed or rendered in the Village of Hartville.
3. **(a)** On the portion attributable to the Village of Hartville, 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 Hartville.
(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 Hartville and not levied against such unincorporated business entity.
4. **(a)** On the portion attributable to the Village of Hartville of the net profits earned during the effective period of this ordinance of all non-resident unincorporated business, 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 Hartville, whether or not such unincorporated business entity has an office or place of business in the Village of Hartville.
(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 Hartville and not levied against such unincorporated business entity.

attributable to the Village of Hartville 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 Hartville, whether or not such corporations have an office or place of business in the Village of Hartville.

B. The portion of the net profits attributable to the Village of Hartville of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Village of Hartville shall be determined as provided in SECTION 718.02 of the Revised Code of Ohio and in accordance with the rules and regulation 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 January 1, 1969, allocable to the Village of Hartville may be applied against the portion of the profit of succeeding year(s) allocable to the Village of Hartville, 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 Hartville in the same manner as provided herein for allocating net profits to the Village of Hartville.

3. The Administrator shall provide by Rules and Regulations the manner in which such net operating loss carryforward 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 companies 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 Hartville, 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 Hartville. If the Administrator finds that net profits are not properly allocated to the Village of Hartville by reason of transaction with the 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 Hartville.

E. Exception

The tax provided for herein shall not be levied on the following:

1. Funds received from local, state or federal governments because of service in the Armed Forces of the United States by the person rendering such service, or as a result of another person rendering such service.

2. Poor relief, pensions, unemployment compensation or similar payments, including disability benefits received from private charitable, religious or educational organizations.

3. Alimony received.

4. Income, dues, contributions, receipts from casual entertainment, amusements, sports events and health and welfare activities received by religious, fraternal, charitable, scientific, literary, educational institutions or organizations, labor unions, lodges and similar organizations.

5. Any association, organization, corporation, club or trust, which is exempt from federal taxes on income by reason of its charitable, religious, educational, literary, scientific, etc. purposes.

6. Gains from involuntary conversion, cancellation of indebtedness, interest of Federal obligations, items of income already taxed by the State of Ohio, and income of a decedent's estate during the period of administration (except such income from the operation of a business).

and income of all persons under 18 years of age whether residents or non-residents.

8. The first \$65.00 per month net income under accepted methods of accounting from the rental or real estate.

SECTION IV. Effective Period.

Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensations, and with respect to the net profits of businesses, professions or other activities earned from January 1, 1969, until changed or altered by legislative action of the Council of the Village of Hartville.

SECTION V. 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 30, of 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 tax under this ordinance, is such salary, wages commissions, or other compensation.
- B. 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, professions 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. The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of 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. 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 provision of SECTION 6 of this ordinance, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of SECTION 7 of this ordinance, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with SECTION 15, 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. A Taxpayer who has overpaid the amount of tax to which the Village of Hartville 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. 1. Amended returns: Where necessary or 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 11 & 15, such amended returns shall be

- file 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. With three (3) months from the final determination of any Federal tax liability affecting the taxpayer's Village of Hartville tax liability, such taxpayer shall make and file an amended Village of Hartville return showing income subject to the Village of Hartville 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.** In accordance with Rules and Regulations prescribed by the Administrator, each employer within or doing business within the Village of Hartville shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one percent (1%) of the gross salaries, wages, commissions or other compensation due by the 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.** Such employer in collecting said tax shall be deemed to hold the same, until payment is made by such employer to the Village of Hartville, as a Trustee for the benefit of the Village of Hartville and any such tax collected by such employer from this employee shall, until the same is paid to the Village of Hartville, be deemed a trust fund in the hands of such employer.
- C.** Provided, however, that no person shall be required to withhold the tax on the wages, or other compensation paid domestic servants employed exclusively in or about such person's residence.

SECTION VII. 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 Hartville in accordance with SECTION 6 hereof, such person need not file a declaration.
- B. 1.** 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 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 Administrator, provided, however, credit shall be taken for the Village of Hartville tax to be withheld from any portion of such income. In accordance with the provision of SECTION 15 hereof, credit may be taken for tax to be paid 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 as provided for herein.
- D.** Such declaration of estimated tax to be paid to this Village of Hartville shall be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before July 31, October 31, and January 31. 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.** 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 Hartville, shall be paid therewith in accordance with the provisions of SECTION 5 hereof.

... of the Administration-Clerk-Treasurer-Deputy Clerk-Treasurer.

A. 1. It shall be the duty of the Clerk-Treasurer and/or Deputy Clerk-Treasurer to receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereon and to report all monies so received.

2. It shall be the duty of the Clerk-Treasurer and/or Deputy Clerk-Treasurer to enforce payment of all taxes owing the Village of Hartville, Ohio, 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 payment thereof.

B. 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 of thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this ordinance, including provisions for the re-examination and correction of returns.

C. In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to be due the Village of Hartville from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereof, if any.

D. 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 and penalty, or both, imposed by SECTION 10, of this ordinance.

SECTION IX. Investigate Powers of the Administrator – Penalty of Divulging Confidential Information.

A. The Clerk-Treasurer or Deputy Clerk-Treasurer, or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer 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. The Administrator (Clerk-Treasurer or Deputy Clerk-Treasurer) or his duly authorized agent, 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 return 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 to 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 the result of any returns, investigations, hearing 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 deemed guilty of a misdemeanor, and shall be subject to a fine or penalty of not more than five hundred dollars, (\$500.00) or imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.

ve penalty, any employee of the Village of Hartville 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 filed, or the withholding taxes are paid.

SECTION X. 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 per month or fraction thereof.

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-half per cent (1/2%) per month or fraction thereof.
2. For failure to remit taxes withheld from employees: three per cent (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. 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 interest, or both.

SECTION XI. 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 the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitation, the period within which a additional assessment may be made by the Administrator 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 three years (3) from the date which such payment was made the return was due, or within three months (3) after final determination of the Federal tax liability, whichever is later.

C. Amounts of less than one dollar (\$1.00) shall not be collected or refunded.

SECTION XII. Violations – 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 Administration; 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

- 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 of subpoena of the Administrator; or
7. Refuse to disclose to the Administrator any information with respect to the income or net profits or a taxpayer; or
 8. Fail to comply with the provisions of this ordinance or any order or subpoena to 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 thereof; or
 10. Fail to use ordinary diligence in maintaining proper records of employee residence addresses, total wages paid and the Village of Hartville 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 (\$500.00) or imprisoned not more than six (6) months or both, for each offense.

B. All prosecutions under this SECTION must be commenced within five (5) years from the time of the offense complained of except in the case of failure to file a return or in the case of filing a false or fraudulent return, in which event the limitation of time within which prosecution must be commenced shall be ten (10) years from the date of the return was due or the date the false or fraudulent return was filed.

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, form filing such form, or from paying the tax.

SECTION XIII. Board of Review

A. A Board of Review, consisting of the Mayor, Clerk-Treasurer and Solicitor 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 on appeal.

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 Board of Review 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 or allocation.

C. Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this ordinance may appeal there from to the Board of Review within thirty (30) days from the announcement of such ruling or decisions 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. Allocation of Funds

The funds collected under the provisions of the within ordinance shall be deposited in a special fund known as Income Tax Revenue Fund, and said funds shall be disbursed in the following manner:

1. First, such part thereof as shall be necessary to defray all expenses of collecting the tax and of administering and enforcing the provisions or within Ordinance shall be paid.
2. Five tenths of the balance remaining after providing for the payment of expenses referred to in paragraph above, shall be appropriated for general municipal operations.
3. Five tenths of the balance remaining, after providing for the payment of the expenses referred to in paragraph one, above, shall be deposited in a special fund to be known as the Capital Improvements

purchase of new equipment, issued for any of said purposes as determined by council, surveys, appropriations of property, construction of sanitary and/or storm sewers and for such other capital improvements as council may from time to time determine.

SECTION XV. Credit for Tax Paid to Another Municipality

A. Where a resident of the Village of Hartville 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 the Village of Hartville who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of Hartville, 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. A claim for refund or credit under this section shall be made in such manner as the Administrator may by regulation provide.

SECTION XVI. Saving Clause

If any sentence, clause, section or part of this ordinance, of any tax against any individual or any of the several groups specified here, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall effect 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 Hartville 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 changed or altered by legislative action of the Council of the Village of Hartville, 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 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 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 SECTION 5 and 6 of this ordinance as though the same were continuing.

SECTION XVIII. Emergency Clause

This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety and it shall go into effect forthwith. The reason for the said emergency is the immediate necessity of levying the tax provided for herein in order to obtain revenue for the operation of the Village of Hartville government during the year 1969, and until changed or altered by legislative action of the council of the Village of Hartville.

PASSED November 4, 1968

APPROVED BY:
MAYOR Raymond J. Brumbaugh

Attest:

Helen Jane Harding
VILLAGE CLERK

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