

ORDINANCE NO. 1996-2001  
VILLAGE OF NEW RIEGEL, OHIO

AN ORDINANCE BY THE LEVYING OF A TAX TO PROVIDE FUNDS FOR THE GENERAL FUND OF THE VILLAGE OF NEW RIEGEL, ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY RESIDENTS OF THE VILLAGE OF NEW RIEGEL, ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THE VILLAGE OF NEW RIEGEL FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE VILLAGE OF NEW RIEGEL; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE VILLAGE OF NEW RIEGEL BY NON-RESIDENTS, AND ON THE NET PROFITS EARNED BY ALL CORPORATIONS DOING BUSINESS IN THE VILLAGE OF NEW RIEGEL, AS THE RESULT OF WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE VILLAGE OF NEW RIEGEL; REQUIRING THE FILING OF RETURNS AND FURNISHING OF INFORMATION BY EMPLOYEES 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 NEW RIEGEL; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX; DECLARING VIOLATION THEREOF TO BE A MISDEMEANOR, IMPOSING PENALTIES THEREFORE AND DECLARING AN EMERGENCY.

BE IT ORDAINED by the Council of the Village of New Riegel, State of Ohio:

SECTION 1. DEFINITIONS:

As used in the 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:

- A. "ADMINISTRATOR" - The individual designated by this chapter, whether appointed or elected to administer and enforce the provisions of this chapter.
- B. "ASSOCIATION" - A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.
- C. "BUSINESS" - An enterprise, activity, profession or undertaking of any nature conducted for profit, whether by an individual partnership, limited partnership, corporation, association or other entity.
- D. "CORPORATION" - A corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, foreign country or dependency.
- E. "EMPLOYEE" - An individual whose earnings are subject to the withholding of Federal Income Tax or Social Security Tax.
- F. "EMPLOYER" - An individual, partnership, limited partnership, association corporation, governmental body, unit or agency, or any other entity who or that employs one or more persons on a salary, wage, commission or other compensation basis.
- G. "GROSS RECEIPTS" - The total income from any source whatsoever.
- H. "NET PROFITS" - The net gain from the operation of a business, profession or enterprise including rental properties and farm income after provision for all cost and expense incurred in the conduct thereof, including reasonable allowance for depreciation, depletion, amortization and reasonable additions to Reserve for Bad Debts, either paid or accrued in accordance with recognized principles of accounting applicable to the method of accounting regularly employed and without deduction of Federal Taxes based on income, and without deducting taxes imposed by this ordinance.
- I. "NON-RESIDENT" - An individual, partnership, limited partnership, corporation association or other entity domiciled outside the Village of New Riegel.

J. "OTHER ENTITY" - The term "other entity" means any person or unincorporated body not previously named or defined and includes inter alia, fiduciaries located within the Village of New Riegel.

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

L. "RESIDENT" - An individual, partnership, limited partnership, corporation, association or other entity domiciled in the Village of New Riegel.

N. "TAXPAYER" - A person, whether an individual, partnership, limited partnership, corporation, association or other entity, required hereunder to file a return or to pay a tax hereunder.

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

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

## SECTION 2. PURPOSE:

To provide funds for the purpose of providing general funds for the operation of the Village; constructing, repairing, improving street and thoroughfares and acquiring rights of way for streets and thoroughfares, constructing, repairing, improving storm sewers, acquiring rights of way for storm sewers and for the elimination, correction and relief of combination sewers of the Village of New Riegel, there be, and hereby is levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

## SECTION 3. IMPOSITION OF TAX:

Subject to the provisions of Section 16 of this Ordinance, an annual tax for the purposes specified in Section 2 hereof shall be imposed on and after January 1, 1997, at the rate of one per cent (1%) per annum upon the following:

A. On all salaries, wages, commissions and other compensation earned on and after January 1, 1997, by resident individuals of the Village of New Riegel.

B. On all salaries, wages, commissions and other compensation earned on and after January 1, 1997, by non-resident individuals of the Village of New Riegel, for work done, rentals or services rendered or performed and business or other activities conducted in the Village of New Riegel.

C. On the net profits attributable to New Riegel, earned on and after January 1, 1997, of all resident unincorporated businesses, professions and other activities derived from work done, rentals or services rendered or performed and business or other activities conducted in the Village of New Riegel.

D. On the portion of the distributive share of the net profit earned on and after January 1, 1997, of a resident individual, partnership or owner of a resident unincorporated business entity not attributable to New Riegel and not levied against such unincorporated business entity.

E. On the net profits attributable to New Riegel earned on and after January 1, 1997, of all non-resident unincorporated businesses, professions, or other activities, derived from work done, rentals, or sales made, or services performed or rendered and business or other activities conducted in the Village of New Riegel.

F. On the portion of the distributive share of the net profits earned on and after January 1, 1997, if a resident individual, partner or owner of a non-resident unincorporated business entity not attributable to New Riegel and not levied against such unincorporated business entity.

G. On the net profits earned on and after January 1, 1997, of all corporation derived from work done, sales made, or services performed or rendered and business or other activities conducted in the Village of New Riegel.

H. Business Allocation Percentage Formula (Section 718.02, Revised Code, State of Ohio)

(1) In the taxation of income which is subject to taxation by the provisions of this Ordinance, if the books and records of a taxpayer conducting a business or profession both within and without boundaries of the Village of New Riegel shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Village of New Riegel, then only such portion shall be considered as having a taxable status in the Village of New Riegel for purposes of income taxation. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the Village of New Riegel shall be considered as having a taxable status in the Village of New Riegel for purposes of income taxation in the same proportion as the average ratio of:

(a) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Village of New Riegel during the taxable period to the average net book value of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.

(b) Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Village of New Riegel to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.

(c) Gross receipts of the business or profession from sales made and services performed during the taxable period in the Village of New Riegel to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted so as to produce such result.

(2) As used in division (1) of this subsection, sales made in the Village of New Riegel means:

(a) All sales of tangible personal property which is delivered within the Village of New Riegel, regardless of where title passes if shipped or delivered from a stock of goods within such Village.

(b) All sales of tangible personal property which is delivered within the Village of New Riegel regardless of where title passes even though transported from a point outside such Village if the taxpayer is regularly engaged through its own employees in the solicitation of promotion of sales within the Village of New Riegel and the sales result from such solicitation or promotion.

(c) All sales of tangible personal property which is shipped from a place within the Village of New Riegel to purchasers outside such Village regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

I. The portion of a net operating loss sustained in any taxable year subsequent to the effective date of this Ordinance as allocable to the Village of New Riegel may be applied against the pro rata portion of the profit of succeeding years allocable to the Village of New Riegel, 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.

J. The portion of a net operating loss sustained shall be allocated to the Village of New Riegel in the same manner as provided herein for allocating net profits to the Village of New Riegel.

K. On all third party sick pay earned or received on and after January 1, 1997, by resident individuals of the Village or by nonresident individuals who receive said payments as a result of their employment within the corporate limits of the Village.

SECTION 4. EFFECTIVE DATE:

A. Said tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after January 1, 1997, and with respect to the net profit of businesses, professions and other activities earned on and after January 1, 1997. Provided however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 1, 1997, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis.

B. If, by operation of law, the commencement date for the levy, collection and payment of the tax provided for by this Ordinance is postponed the alternate date for the commencement of the levy, collection and payment of said tax shall be the beginning of the first month of any calendar quarter after such legal impediment is removed.

#### SECTION 5. RETURN AND PAYMENT OF TAX:

A. Each taxpayer whose earnings or profits are subject to the tax imposed by this Ordinance shall, on or before April 30, 1998, and on April 30 of each year thereafter, make and file a final return with the Village Income Tax Administrator on a form obtainable from the Village Income Tax Administrator, setting forth the aggregate amount of salary, wages or other compensation and net profits earned by him during the preceding year or period and subject to said tax, together with other pertinent information as the Village Income Tax Administrator may require. Provided, however, that when the final return is made for a fiscal year or other period different from the calendar year, the return shall be made within 105 days from the end of said fiscal year or other period.

B. The return shall also show the amount of the tax imposed on such earnings and profits. The taxpayer making the return shall at the time of the filing thereof, however, pay to the Village Income Tax Administrator the amount of taxes shown as due thereon. Provided, however, that whether any portion of said tax shall have been paid by such taxpayer pursuant to the provisions of Section 5 and/or Section 6 of this Ordinance, credit for the amount so paid 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 final return. If taxpayer has both income that is subject to withholding regardless of the source and income that is not subject to withholding, taxpayers need only file a return on that portion that is not subject to withholding, providing taxpayer notes on the form the name of the employer and the employer's city and state for the withheld wages.

C. The return of an employer or employers showing the amount of tax deducted by said employer or employers from the salaries, wages or compensation of an employee, and paid by him or them to the Village of New Riegel, shall be accepted as the return of any employee whose sole income subject to tax of one percent (1%), is such salary, wages, or compensation.

D. Upon written request of the taxpayer, the Village Income Tax Administrator may extend the time for filing an annual return for a period of not more than six (6) months or not more than thirty (30) days beyond an extension requested and granted by the Internal Revenue Service for the filing of the Federal Income Tax Return.

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

Each employer within the Village of New Riegel who employs one or more persons on a salary, wage, commission or other compensation basis, excluding exempted incomes set forth in Section 16 of this Ordinance, shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one percent (1%) of:

1. All salaries, wages, commissions or other compensation of employees who are residents of the Village of New Riegel; and
2. That part of salaries, wages, commissions or other compensation paid for services rendered within the Village of New Riegel by employees who are not residents of the Village of New Riegel.

The employer shall make a return and pay to the designated collecting agent the amount of tax so deducted as follows:

- A. For the three (3) months ending March 31st, on or before April 30th;

B. For the three (3) months ending June 30th, on or before July 31st; C. For the three (3) months ending September 30th, on or before October 31st;

D. For the three (3) months ending December 31st, on or before January 31st.

Said return shall be on a form prescribed by the Village Income Tax Administrator. Such employer, in collecting said tax, shall be deemed to hold the same as trustee for the benefit of the Village of New Riegel until payment is made by such employer to the Village of New Riegel, and any such tax collected by such employer from his employee shall, until same is paid to the Village of New Riegel, be deemed a trust fund in the hands of such employer. Provided, however, that no person shall be required to withhold the tax on wages or other compensation paid to domestic servants employed exclusively in or about such person's residence; and provided also if a resident of the Village receives salaries, wages, commissions or other compensation which are subject to withholding of tax imposed by a municipality other than New Riegel, the employer may reduce the tax to be withheld and paid to the Village of New Riegel by the amount of tax withheld and paid to the other municipality.

#### SECTION 7. DECLARATIONS:

A. Every taxpayer who anticipates any income which is not subject to the provisions of Section 6 hereof may file a declaration of the estimated tax for each calendar year on or before April 30 of each ensuing year for the duration of the taxes referred to herein.

B. Such declaration shall be filed upon a form prescribed by Village Income Tax Administrator, which form may simply state that the figures used in making such declaration are the figures used in making the declaration of the estimate for the Federal Income Tax, provided that it is understood that such figures may be modified according to the provisions of this Ordinance so that the declaration required by this section shall set forth only such income as is taxable under the provisions of this Ordinance.

C. The declaration to be filed on April 30th of each year shall be accompanied by payment of at least one-fourth of the estimated annual tax, and at least a similar amount shall be paid on or before June 30, September 30, and December 31 of such year. Provided, however, that such estimate may be amended at the time of making of any quarterly payment, and further provided that on or before April 30th of the year following that for which declaration was filed, a final return shall be filed and any balance which may be due the Village of New Riegel shall be paid therewith. Should it appear that such taxpayer has paid more than the amount of tax to which the Village of New Riegel is entitled, a refund of the amount so overpaid shall be made, or same may be applied toward the declaration of tax due for the ensuing year. Claims for refunds shall be made on forms prescribed by and obtainable from the Village Income Tax Administrator.

#### SECTION 8. CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES:

Every individual taxpayer who resides in the Village of New Riegel but who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of said Village, if it be made to appear that he has paid a municipal income tax on such net profits, salaries, wages, commissions or other compensation to another municipality, shall be allowed a credit of such tax 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 fifty percent (50%) of the tax assessed by this Ordinance on such net profit, salary, wages, commissions or compensation earned in such other municipality or municipalities where such tax is paid.

#### SECTION 9. ADMINISTRATION:

A. It shall be the duty of the Village Income Tax 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. All cashiers handling tax monies shall be subject directly to the village Income Tax Administrator and shall give daily accounts to the Village Income Tax Administrator.

B. It shall be the duty of the Village Income Tax Administrator to enforce payment of all taxes owing the Village of New Riegel, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer filing a declaration and/or required to pay or file a return, including taxes withheld, and to show the dates and amounts of payments thereof.

C. Said Village Income Tax Administrator is hereby charged with the enforcement of the provisions of this Ordinance, and is hereby empowered 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 the Ordinance, including provisions for the re-examination and correction of returns, however, no such rule or regulation as adopted or promulgated by the Village Income Tax Administrator shall become effective until such rule or regulation has been approved by the Board of Review and the Council of the Village of New Riegel.

After approval of rules and regulations by the Board of Review, they shall submit the same in writing to the Clerk of Council of the Village of New Riegel, no such rule or regulation shall become effective until approved by the Village Council or until thirty (30) days after such rule or regulation has been submitted to the Clerk of Council, and during such thirty (30) day period Village Council has not disapproved such rule or regulation.

D. In any case where a taxpayer has failed to file a return or has filed a return which does not show proper amount of tax due, the Village Income Tax Administrator may determine the amount of tax appearing to be due the Village of New Riegel from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalty, or both, imposed by this Ordinance.

E. Subject to the consent of the Board of Review or pursuant to the rules and regulations, the Village Income Tax Administrator shall have the power to compromise any interest or penalty, or both, imposed by this Ordinance.

#### SECTION 10. INVESTIGATIVE POWER OF THE VILLAGE INCOME TAX ADMINISTRATOR:

A. The Village Income Tax Administrator or his duly authorized agent or employees, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer, or any taxpayer or person subject to the tax, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish to the Village Income Tax Administrator or his duly authorized agent or employee, the means, facilities, and opportunity for making such examination and investigations as are hereby authorized.

B. The Village Income Tax Administrator, or his duly authorized agent or employee, is hereby authorized to examine any person, employer or employee under oath, concerning any income which was or should have been returned for taxation, and for this purpose may compel the production of books, papers and record and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income.

C. The refusal of such examination by any employer, employee or person subject or presumed to be subject to the tax shall be deemed a violation of this Ordinance.

D. Tax returns and all audit papers and information connected therewith are confidential and shall be carefully preserved so that they shall not be available for inspection by anyone other than the proper agents of the Village of New Riegel for official purposes.

E. Any information gained as the result of filing of any tax returns, investigations, hearing or verifications required or authorized by this Ordinance shall be confidential, except for official purposes and except in accordance with proper judicial order. Any person divulging such information 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) imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the Village of New Riegel who violates the provision of this section relative to disclosures of confidential information shall be immediately dismissed from the service of the Village.

#### SECTION 11. INTEREST AND PENALTIES:

All taxes imposed by this Ordinance, including taxes withheld from wages by any employer and remaining unpaid after they have become due, shall bear interest on the amount of the unpaid tax at the rate of eighteen percent (18%) per annum, and the taxpayers upon whom said taxes are imposed, and the employers required by this Ordinance to deduct, withhold and pay taxes imposed by this Ordinance shall be liable, in addition thereto, to a penalty, of one and one-half percent (1-1/2%) of the amount of the unpaid tax for each month or fraction of a month for the first six (6) months of non-payment, or TEN DOLLARS (\$10.00), whichever is the greater. Upon recommendation of the Village Income Tax Administrator, the Board of Review may abate interest or penalties or both, and upon appeal from the refusal of the Village Income Tax Administrator to so recommend, the Board of Review may nevertheless abate interest or penalty, or both.

#### SECTION 12. COLLECTION OF UNPAID TAXES:

A. All taxes imposed and administered by this Ordinance shall be collectible, together with any interest and penalties thereon, by suit, as other debts or like amount are recoverable.

B. Any action to collect the tax shown due on a return filed with the Village Income Tax Administrator shall not be commenced after two (2) years from the date such return was filed or due to be filed, whichever is later, unless the Village Income Tax Administrator has made an assessment of additional taxes on such return whereupon such action shall not be commenced after two (2) years from the date such additional assessment is finally determined.

C. All applications for refund shall be made within two (2) years of the due date of a final tax return or shall be forever barred thereafter. Provided, however, an extension may be granted by the Village Income Tax Administrator on written application. Where the total amount due or refund claimed for a tax year is less than One Dollar (\$1.00) such amount shall not be collected or refunded.

#### SECTION 13. VIOLATIONS - PENALTIES:

A. The following shall be considered violations of this Ordinance:

1. Failing, neglecting or refusing to make any return or declaration required by this Ordinance, or
2. Making any incomplete, false or fraudulent return; or
3. Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this Ordinance; or
4. Failing, neglecting or refusing to withhold the tax from employees or to remit such withholding to the Village of New Riegel; or
5. Refusing to permit the Village Income Tax Administrator or any duly authorized agent or employee to examine books, records and papers relating to the income or net profits of a taxpayer; or
6. Failing to appear before the Village Income Tax Administrator and to produce books, records and papers relating to the income or net profits of a taxpayer under order or subpoena of the Village Income Tax Administrator.
7. Refusing to disclose to the Village Income Tax Administrator any information with respect to the income or net profits of a taxpayer; or
8. Failing to comply with the provisions of this Ordinance or any order or subpoena of the Village Income Tax Administrator authorized hereby; or
9. Attempting to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Ordinance.

B. Any person who violates any of the provisions of Section 13A above shall be guilty of a misdemeanor and shall be fined no more than FIVE HUNDRED DOLLARS (\$500.00) or imprisoned not more than six (6) months or both, for each offense.

C. All prosecutions under this section must be commenced within two (2) 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 cases the limitation of time within which prosecution must be commenced shall be five (5) years from the date the return was due or the date the false or fraudulent return was filed.

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

#### SECTION 14. BOARD OF REVIEW:

A. A Board of Review, consisting of three (3) persons appointed by the Mayor, is hereby created. The members of the Board of Review shall serve without pay.

B. A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions.

C. All rules and regulations and amendments or changes thereto which are adopted by the Village Income Tax Administrator under the authority conferred by this Ordinance, must be approved by the Board of Review and Village Council as provided by this Ordinance before the same shall become effective. The Board shall hear and pass on appeals from any ruling or decision of the Village Income Tax Administrator.

D. All hearings of the Board shall 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 on appeal.

E. Any person dissatisfied with any ruling or decision of the Village Income Tax 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 Village Income Tax Administrator, and the Board of Review shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

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

G. The members of the Board of Review shall after the initial appointment serve terms of two (2) years; the members initially appointed by the Mayor shall serve until January 1, 199

#### SECTION 15. SAVINGS CLAUSE:

This Ordinance shall not apply to any person, firm, corporation, or to any property as to who or which it is beyond the power of Village Council of the Village of New Riegel to impose the tax herein provided for. 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 sentence, clause, section or part of this Ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other part of this Ordinance. It is hereby declared to be the intention of the Council of the Village of New Riegel that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof had not been included therein.

#### SECTION 16. EXEMPTIONS:

The provisions of this Ordinance shall not be construed as levying a tax upon 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, unemployment insurance benefits, old age pensions, or similar payments received from local, state or federal governments or charitable or religious organizations, proceeds of insurance other than third party sick pay, annuities, workmen's compensation insurance, social security benefits, pensions, compensation for damages for personal injuries and like reimbursement, not including damages for loss of profits, alimony, gambling winnings (losses not deductible), patent and copyright income and royalties (if income derived from intangible property).

Mentally handicapped and developmentally disabled employees earning less than minimum hourly wage while employed at a government-sponsored sheltered workshop shall be exempt from the levy of the tax provided herein.

3. Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges or similar organizations.
4. Receipts from casual entertainment, amusements, sports events and health and welfare activities conducted by bona fide charitable, religious and educational organizations and associations.
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 conversions, short-term and long-term capital gains, patronage refunds, stock or cash dividends, interest on bank deposits, mortgages, land contracts, or other investment type income subject to Ohio intangible taxes, cancellation of indebtedness, interest on federal obligations, and income of a decedent's estate during the period of administration (except such income from the operation of a business).

7. Earnings and income of all persons under sixteen (16) years of age, whether residents or non-residents.

SECTION 17. REFUNDS:

Should it appear that any taxpayer has paid more than the amount of the tax to which the Village of New Riegel is entitled under the provisions of this Ordinance, a refund of the amount so overpaid shall be made, provided a proper claim for refund of such over-payment of tax has been filed by the taxpayer.

SECTION 18. This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed this \_\_\_\_\_ day of \_\_\_\_\_ 1996.

\_\_\_\_\_  
President of Council

ATTEST:

\_\_\_\_\_  
Clerk of Council

Filed with me and approved by me this \_\_\_\_\_ day of \_\_\_\_\_ 1996.

\_\_\_\_\_  
Mayor, New Riegel, Ohio

VILLAGE OF NEW RIEGEL INCOME TAX OFFICE  
INSTRUCTIONS FOR 2001 NEW RIEGEL TAX RETURN

Please Read Carefully Before Preparing Your New Riegel Tax Return

Tax returns are due April 30 of each calendar year, or within 105 days after the close of a fiscal year, and must either be received or postmarked by the due date to avoid a late filing penalty charge. A request for an extension of time for filing will be granted if received in writing prior to the due date. A copy of a requested federal extension is acceptable if received Prior to the due date. An extension is granted for filing the return only. Payment of the estimated tax due must accompany the request for extension of time for filing the return. Returns postmarked or received after the due date with no extension previously requested will be subject to \$25.00 penalty charge even if no tax is due. Taxpayers with tax due will be subject to the \$25.00 late charge plus interest of 1 1/2% per month and penalty of 1 1/2% per month.

New Riegel Tax is 1% of gross wages, including sick pay compensation.

All taxpayers and/or residents of New Riegel employed outside of the city and/or who receive a tax return must file same with the applicable W-2 form attached, or copy of appropriate Federal schedules, whether or not there is any tax due. A credit of 1/2% will be given for wages taxed for another municipality.

Tax shelter programs and deferred wages are subject to the New Riegel Tax.

All returns from business or professional taxpayers must have a copy of their Federal return schedule attached. Farm, rental, or other income from Page 2 must have appropriate Federal return schedules attached. Returns without appropriate Federal schedules attached will be considered delinquent

No tax will be due on amounts less than one dollar (\$1.00). No refund or credit will be made on amounts less than one dollar (\$1.00).

Rental income is taxable.

A loss from a business or rental cannot be deducted from a gross salary or wages reported on W-2 Forms.

Non-residents working inside the city limits and not subject to withholdings must file and pay 1% of their gross wages.

Income from intangibles, dividends, interest, annuities, copyrights and the like is exempt

Estimates must be made on all income if tax obligation to the Village is more than \$100.00. Estimates should be for at least as much as the amount of tax due in the previous year. The amount can be increased or decreased during the year due to fluctuation of income. There are interest and penalty charges if the "Estimates" are not filed and paid each quarter.

Failure to receive a return, declaration or other required form shall not excuse any taxpayer from making a return, declaration, or filing such form, or from paying any tax due.

**NOTE: TAX RETURNS WILL NOT BE CONSIDERED COMPLETE UNTIL ALL W-2'S  
AND/OR FEDERAL SCHEDULES ARE ATTACHED, AND THE RETURN IS SIGNED.**

Name(s) and Social Security Number(s) MUST be inserted on Tax Returns.

L RETURN

# 2001 INCOME TAX RETURN 2001

NEW RIEGEL, OHIO, INCOME TAX  
For the Calendar Year 2001 for Fiscal Year Beginning

.....ending.....

TAX OFFICE HOURS:

1<sup>st</sup> & 3<sup>rd</sup> Mondays

4:00 p.m. – 7:00 p.m.

ALL RESIDENTS  
MUST FILE A TAX  
RETURN UNLESS  
THEY ARE RETIRED  
WITH NO TAXABLE  
INCOME

NAME & ADDRESS

NAME:  
C/O:  
ADDRESS:  
CITY:

Soc. Sec. No. Yours \_\_\_\_\_ Spouse \_\_\_\_\_  
If you moved in 2001 into NR \_\_\_\_\_  
From NR on \_\_\_\_\_  
List any year that IRS changed your taxable income \_\_\_\_\_  
Will you have 2001 taxable income? No \_\_\_\_\_ Yes \_\_\_\_\_

SCHEDULE A: ENTER YOUR TOTAL WAGES, salaries, bonuses, incentive payments, commissions BEFORE ANY PAYROLL DEDUCTIONS, received between January 1<sup>st</sup> and December 31<sup>st</sup>, 2001 from each employer of source. INCLUDE SICK PAY that is paid by employer and amounts Deducted as Federal Tax Sheltered Annuities or Deferred Compensation

(A1) Name of Employer	(A2) City or Twp Where Employed	(A3) New Riegel, Ohio Tax Withheld	(A4) Other City Tax Tax Withheld.	(A5) Wages, etc.
		\$	\$	\$

\*\* STAPLE FORMS W-2 ACROSS TOP, REAR.\*\* TOTALS \$ \$ \$ xxxxxxxx

- Total Wages, etc. (IF NO OTHER TAXABLE INCOME ENTER TOTAL WAGES HERE AND ON LINE 4) (1) \$ \_\_\_\_\_
- Other Income (from Schedules C, D, E and F, page 2) or from Federal Income Schedules attached (2) \$ \_\_\_\_\_
- Total Income (line 1 plus 2) (3) \$ \_\_\_\_\_
- Amount subject to New Riegel, Ohio Income Tax (line 1 or line 3) (4) \$ \_\_\_\_\_
- New Riegel, Ohio Income Tax, 1% of line 4 (5) \$ \_\_\_\_\_
- Tax Credits: (a) New Riegel, Ohio Tax Withheld (A3) \$ .....  
(b) Other City Tax Withheld (Cannot exceed 112% of wages taxed In any one city) \$ .....  
Total (6) \$ \_\_\_\_\_
- Tax Payments: (a) Prior year credit \$ .....  
(b) Estimates paid \$ .....  
Total (7) \$ \_\_\_\_\_
- Line 5 Less Line 6 & 7 (It minus figures, enter on line 11 and mark disposition) (8) \$ \_\_\_\_\_
- Additional Charges (a) Interest ( \_\_\_\_\_ % of line 8) \$ .....  
(b) Penalty ( \_\_\_\_\_ % of line 8) \$ .....  
(c) Late tiling Penalty (\$25.00 in addition to lines 9a & 9b if filed late) \$ .....  
(d) Total of lines 9a, 9b & 9c (9) \$ \_\_\_\_\_
- TOTAL DUE: (Line 8 plus line 9d) - Make check payable to NEW RIEGEL VILLAGE INCOME TAX (10) \$ \_\_\_\_\_
- Overpayment: Credit on 2000 Estimate: \$ ..... Refund \$ ..... (11) \$ \_\_\_\_\_

FILE THIS RETURN WITH COMMISSIONER OF TAXATION, P.O. BOX 28, NEW RIEGEL, OHIO 44853  
ON OR BEFORE APRIL 30, 2001  
NEW RIEGEL TAX 1%  
PHONE 419-595-2644

### IF "RENT" IS PAID, STATE TO WHOM

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal income tax purposes, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within three months.

Signature of person preparing this return other than Taxpayer X Signature Title Date

Name and Address of Firm or Employer XX Signature Telephone

**DISREGARD THIS PAGE IF ENTIRE TAXABLE INCOME IS FROM SALARIES AND WAGES.**

Note: A copy of the appropriate Federal Schedule is encouraged for Schedules C and E, and is required for Schedules D, F, and Z.

<b>Name</b> _____	<b>Address</b> _____	<b>Type of Business</b> _____
1. Total Receipts, less Allowances, Rebates and Returns		\$ _____
2. Less (a) Cost of Goods Sold, or (b) Cost of Operations, whichever is applicable (Indicate labor charges include (1) _____)		_____
3. Gross Profits from Sales, etc., (line 1 less line 2)		_____
4. Dividends \$ _____; Interest \$ _____; Royalties \$ _____		_____
5. Rents Received, If Connected with Trade or Business		_____
6. Other Business Income (Specify) _____	\$ _____	_____
7. Total Business Income Before Deductions		\$ _____

**BUSINESS DEDUCTIONS**

8. Compensation of Officers	\$ _____	19. Other	
9. Salaries and Wages Not Deducted Elsewhere		20.	
10. Rents		21.	
11. Interest or Business Indebtedness		22.	
12. City Income Taxes on Business		23.	
13. Other Business Taxes		24.	
14. Bad Debts		25.	
15. Depreciation, Amortization, Depletion		26.	
16. Repairs		27.	
17. Commissions (Attach 1099)		28.	
18. Subcontracts (Attach List)		29.	
		30.	
		31. Total Business Deduction (total of lines 8 to 30)	\$ _____
		32. Net Profit (Loss)	\$ _____

\*Landlord's Name and Address \_\_\_\_\_

SCHEDULE D Total from Federal Schedule D (attach copy) \$ \_\_\_\_\_

**SCHEDULE E Rental and Other Income**

Location of Property	Amount of Rent	Depreciation	Repairs	Other Expenses	Net Income
.....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
.....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
<b>Totals</b> .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....

Other Income - Partnerships, Commissions, Fees, Tips, Etc. (Do not include interest or dividends.)

Received From .....	For (describe) .....	\$ .....
.....	.....	\$ .....

**SCHEDULE Farm Income Attach Copy of federal schedule F or 4835**

Location of Farm ..... Total Income (or loss) Schedule F \$ \_\_\_\_\_

**TOTALS** Schedules C, D, E & F \$ \_\_\_\_\_

SCHEDULE Y Business Allocation Formula	a. Located Everywhere	b. Located in This Municipality	c. Percentage (b+a)
STEP 1. Avg. value of Real & Tang. Personal Property Gross Annual Rentals Paid Multiplied by 8 Total Step 1	.....	.....	.....%
STEP 2. Gross Receipts from Sales Made and/or Work or Services Performed (see instructions)	.....	.....	.....%
STEP 3. Wages, Salaries, and Other Compensation Paid	.....	.....	.....%
4. Total Percentages	.....	.....	.....%

5. Average Percentage (Divide Total Percentages by Number of Percentages Used).

SCHEDULE Z Partnership Entity – Taxable Income Fed. Form 1065 including Schedules must be provided

**VILLAGE OF NEW RIEGEL - DIVISION OF TAXATION  
EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD**

Instructions on Reverse

Side of Taxpayer' Copy

Form GW-1

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

(Signed).....

(Official Title).....

Owner, Partner, Member, President, Treasurer, Agent.

Date

THIS RETURN MUST BE FILED ON OR BEFORE  
DATE DUE AS SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
"COMMISSIONER OF TAXATION-  
VILLAGE OF NEW RIEGEL"

1. Tax Withheld For New Riegel's **1%**  
In quarter at \$ \_\_\_\_\_

2. Adjustment of tax for prior quarter \_\_\_\_\_

3. Interest (11/2% per month)

4. Penalty (6% or \$50.00 Min. per month)  
(See Reverse Side of Taxpayer's Copy) \_\_\_\_\_

5. Total (Include interest and penalty if due \$ \_\_\_\_\_)

Notify Commissioner promptly of any change in Ownership or name and address shown.

**FOR QUARTER ENDING**

**MAIL TO:**

Commissioner of Taxation  
Village of New Riegel  
P. O. Box 28

New Riegel, Ohio 44853

If receipt is desired, return Taxpayer's Copy of this  
Form and enclose self-addressed, stamped envelope

**INSTRUCTIONS FOR PREPARING AND FILING FORM W-1**

**Who Must File:**

Each employer within the Village of New Riegel (Who has established an "Employer-Employee" relationship) who employs one or more persons is required to withhold the tax of 1% from all compensation paid employees at the time or times such compensation is paid, and to file Form W-1 and remit such tax to the commissioner of Taxation on or before the last day of the month next following the quarterly period in which the withholding was made.

**Definition of "Employer"**

The term "employer" means an individual, co-partnership, association, corporation (including a corporation of the first or non-profit class), governmental administration, agency, arm, authority, board, body branch, bureau, department, division, section, unit or any other entity, who or that employs one or more persons on a salary, wage, commission, or other compensation basis, whether or not such employer is engaged in business as defined in the Ordinance and in the Regulation.

**Quarterly Return**

The quarter in which compensation is paid, not earned, is the period for which Quarterly Return on Form W-1 is to be made.

**Interest and Penalties**

All taxes required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they have become due shall bear interest in addition to the amount of the unpaid withheld tax at the rate of 1%% per month. In addition thereto, the employers required to withhold taxes from employees under the provisions of the ordinance shall be subject to a penalty of 6% per month with a \$50.00 minimum.

**Failure to File Return and Pay Tax**

Any person, firm or corporation who shall fail, neglect or refuse to make any return or declaration required by the ordinance, or any taxpayer who shall refuse to pay the tax, penalties and interest imposed by the Ordinance, or any person who shall refuse to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid payment of the whole or any part of the tax shall be guilty of misdemeanor and shall be fined not more than One Thousand Dollars (\$1000.00) or imprisoned for not more than sixty (60) days or both. The failure of any taxpayer to receive or procure a return shall not excuse such taxpayer from making a return or paying such tax.

**ITEM 1-** Shall be the actual tax withheld for New Riegel at the rate of 1%.

**ITEM 2-** To adjust current payment for underpayment or overpayment in previous quarter. Specify which.

If any check, in payment of taxes, is dishonored or unpaid by reason of the drawer having no account, or having insufficient funds, or on which payment has been stopped, the sum of five (\$5.00) dollars (to cover the additional cost of the Village thereby entailed) will be made and collected in addition to the total amount due.

Form D-1 **2001 Declaration of Estimated Income Tax, New Riegel, Ohio** Tax Rate -1%

**For the** calendar year indicated or fiscal period beginning.....200.... and ending.....200....

1. Total income subject to New Riegel Tax	\$ _____	<b>TAX WHEN IT IS DUE.</b>
2. Estimated Tax (1% of amount on Line 1)	\$ _____	<b>No reminder will be sent.</b>
3. Less New Riegel Tax to be withheld	\$ _____	
4. Previous payments if this is an amended dec. - - -	\$ _____	
5. Less credit paid to other municipalities (½ % of wages)	\$ _____	
6. Less other credits (specify)	\$ _____	
7. Total credits (total of lines 3, 4, 5 and 6)	\$ _____	
8. Net unpaid estimated New Riegel Tax	\$ _____	<b>Make check or money order payable to</b>
9. Amount paid with this declaration ( <sup>1</sup> A of Line 8) - - <b>Due April 30</b>	\$ _____	<b>Village of New Riegel, Income Tax</b>

(5 Part Form - each page dated)

\* PLEASE INSERT NAME AND ADDRESS \*

Address all correspondence concerning this form to:

**Commissioner of Taxation  
P.O. Box 28  
New Riegel, Ohio 44853**

**X**

\_\_\_\_\_  
Taxpayer or representative

\_\_\_\_\_  
Date

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5. Less credit paid to other municipalities (½ % of wages)	\$ _____	
6. Less other credits (specify)	\$ _____	
7. Total credits (total of lines 3, 4, 5 and 6)	\$ _____	
8. Net unpaid estimated New Riegel Tax	\$ _____	<b>Make check or money order payable to</b>
9. Amount paid with this declaration ( <sup>1</sup> A of Line 8) - - <b>Due June 30</b>	\$ _____	<b>Village of New Riegel, Income Tax</b>

(5 Part Form - each page dated)

\* PLEASE INSERT NAME AND ADDRESS \*

Address all correspondence concerning this form to:

**Commissioner of Taxation  
P.O. Box 28  
New Riegel, Ohio 44853**

**X**

\_\_\_\_\_  
Taxpayer or representative

\_\_\_\_\_  
Date

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2. Estimated Tax (1% of amount on Line 1)	\$ _____	<b>No reminder will be sent.</b>
3. Less New Riegel Tax to be withheld	\$ _____	
4. Previous payments if this is an amended dec. - - -	\$ _____	
5. Less credit paid to other municipalities (1/2 % of wages)	\$ _____	
6. Less other credits (specify)	\$ _____	
7. Total credits (total of lines 3, 4, 5 and 6)	\$ _____	
8. Net unpaid estimated New Riegel Tax	\$ _____	<b>Make check or money order payable to</b>
9. Amount paid with this declaration ( <sup>1</sup> A of Line 8) - - <b>Due Sept. 30</b>	\$ _____	<b>Village of New Riegel, Income Tax</b>

(5 Part Form - each page dated)

\* PLEASE INSERT NAME AND ADDRESS \*

Address all correspondence concerning this form to:

**Commissioner of Taxation  
P.O. Box 28  
New Riegel, Ohio 44853**

**X**

\_\_\_\_\_  
Taxpayer or representative

\_\_\_\_\_  
Date

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4. Previous payments if this is an amended dec. - - -	\$ _____	
5. Less credit paid to other municipalities (1/2 % of wages)	\$ _____	
6. Less other credits (specify)	\$ _____	
7. Total credits (total of lines 3, 4, 5 and 6)	\$ _____	
8. Net unpaid estimated New Riegel Tax	\$ _____	<b>Make check or money order payable to</b>
9. Amount paid with this declaration ( <sup>1</sup> A of Line 8) - - <b>Due Dec. 31</b>	\$ _____	<b>Village of New Riegel, Income Tax</b>

(5 Part Form - each page dated)

\* PLEASE INSERT NAME AND ADDRESS \*

Address all correspondence concerning this form to:

**Commissioner of Taxation  
P.O. Box 28  
New Riegel, Ohio 44853**

**X**

\_\_\_\_\_  
Taxpayer or representative

\_\_\_\_\_  
Date

