ARTICLE VI-2
Collection of Deficiencies
Allowance of Credit for Overpayment

If, as a result of investigation conducted by the Village Clerk, a return is found to be incorrect, the Village Clerk is authorized to assess and collect any underpayment of tax withheld at source or any underpayment of tax owing by any taxpayer with respect to earnings or net profits, or both. If no return has been filed and a tax is found to be owing, the tax actually owing may be assessed and collected with or without the formality of obtaining a delinquent return from the employer or taxpayer. Should it be disclosed, either as a result of an investigation by the Village Clerk or through the medium of the filing of a claim or petition for refund or credit, that an overpayment has been made, the Village Clerk will refund such overpayment. The employer will in every instance be required to pay the full tax which should have been withheld, even though he may fail to withhold from the employee. If too much has been withheld the excess shall be refunded by the employer to the employee. While the withholding agent (employer) will be expected to maintain complete records of such adjustments with the employees, any such adjustment made during the month will not need to be reflected in the withholding return or disclosed by schedules or statements thereto attached. In those cases in which too much has been withheld by an employer from an employee and remitted to the Village Clerk and there has been a termination of the employee-employer relationship, the taxpayer (employee) may obtain an adjustment by application to the Village Clerk.

ARTICLE VII
Collection of Unpaid taxes

All taxes imposed by the Ordinance remaining unpaid when the same have become due, together with all interest and penalties thereon, become a debt due the Village from the taxpayer, and are recoverable as other debts by suit instituted by the Village Law Director. Employers who or which, although obliged under the Ordinance to withhold and remit to the Village Clerk the taxes required to be withheld at the source (Article IV-1), shall fail to so withhold and/or remit, become liable to the Village in a civil action to enforce the payment of the debt created by such failure. When a final return is filed as prescribed in Article III hereof and a deficiency is determined to be due to the Village of Smithville, action to collect the same shall not be commenced after two (2) years from the due date of said return, and when a taxpayer fails to file a return action to collect tax due to the Village of Smithville shall not be commenced after five (5) years from the due date of said return.

ARTICLE VIII
Identification Required

Agents and employees charged with the duty of inspection or auditing of records of employers and taxpayers will carry proper identification, which shall be subject to examination by any person whose records are sought to be examined.

ARTICLE IX
Applicability

This resolution is inapplicable to any person or corporation upon whom or which it is beyond the legal power of Council to impose the tax; it is likewise inapplicable as to any property, income, or profits (or part thereof) as to which it is beyond the legal power of Council to levy the tax.

ARTICLE X
Savings Clause

If any sentence, clause, section or part of this Resolution, 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 effect only such sentence, clause, section or part of this Resolution and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Resolution. It is hereby declared to be the intention of the Council of the Village of Smithville that this Resolution would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

ARTICLE XI
Split - Payrolls

In the case of hourly employees, where a payroll continues past December 31, 1968, and said payroll does not end until a period in January, 1969, said payroll shall be considered a split-payroll, and as such said payroll will not be subject to withholding tax under Smithville Village Income Tax Ordinance effective January 1, 1969. That is to say - only the first full pay for hourly employees earned after January 1, 1969, and all payrolls thereafter, will become subject to withholding under Smithville Village Income Tax Ordinance. All salaried employees paid on a calendar month will be subject to withholding under Smithville Village Income Tax Ordinance as of January 1, 1969.

ARTICLE XII
Withholding Statements

The Smithville Income Tax Department will not require the filing of employee earning reports, resembling Federal Form W-2, as of December 31, 1968, or at any subsequent date. Moreover, the Smithville Income Tax Department will not require at December 31, 1968, or at any subsequent date, a reconciliation of total payrolls, reconciled with payroll amounts reported subject to Smithville, Ohio Village Income Tax.

ARTICLE XIII
Reciprocity Provision

Every individual taxpayer who resides in the Village of Smithville 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 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 net profit, salary, wages, commissions or compensation earned in such other municipality or municipalities where such tax is paid.

ARTICLE XIV

This resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, welfare and safety, the emergency being the necessity of immediately raising additional funds for operation of necessary governmental functions imposed by law, including proper police and fire protection, but not limited thereto, and, as such, this resolution shall take effect and be in force immediately upon passage by Council and approval by the Mayor.

GRANT CARR
Mayor

Passed: November 18, 1968
ATTEST: MARY STEUART