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.

SECTION 5. ADMINISTRATION - DUTIES OF THE VILLAGE CLERK

A. It shall be the duty of the Village Clerk 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 Clerk and shall give daily accountings to the Village Clerk.

B. It shall be the duty of the Village Clerk to enforce payment of all taxes owing the Village of Smithville, 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, and amounts of payments thereof.

C. Said Village Clerk is hereby charged with the enforcement of the provisions of this Ordinance and to enforce the rules and regulations of Council of the Village of Smithville, Ohio, relating to any matter or thing pertaining to the collection of Village income taxes and the administration and enforcement of the provisions of this Ordinance, including provisions for the examination and correction of returns and payments.

D. 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 Village Clerk may determine the amount of tax appearing to be due the Village of Smithville from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

E. Subject to the consent of the Board of review or pursuant to regulations approved by the Council of the Village, the Village Clerk shall have the power to compromise any interest or penalty, or both, imposed by this Ordinance.

F. A Department of Taxation is hereby created within the office of the Village Clerk of the Village of Smithville. Such Department of Taxation shall have such deputies, clerks and other employees as may be from time to time determined by the Council of the Village of Smithville, and shall receive such salary as may be determined by Village Council. The Village Clerk shall recommend all appointments of personnel and purchase all equipment, supplies, and material for the Department of Taxation subject to approval of Council. The Department of Taxation shall be charged with the administration and operation of this Ordinance, under the direction of the Village Clerk. The Village Clerk shall prescribe the form and method of accounts and reports for said department, as well as the forms for taxpayer's returns and declarations, and shall be charged with the internal examination and audit all such accounts, and shall exhibit accurate records showing the amount received from each taxpayer, and the date of said receipt. The Village Clerk shall also make written report to Council annually of all monies collected hereunder during the preceding year.

SECTION 6. INVESTIGATIVE POWER OF THE VILLAGE CLERK - PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION

A. The Village Clerk or his duly authorized agent or employee, is hereby authorized to examine the books, papers and records of any employer, or of any taxpayer or person subject to the tax, or believed to be 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. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish to the Village Clerk or his duly authorized agent or employee, within thirty (30) days following a written request by the Village Clerk 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 Clerk, 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, Federal Income tax records, papers and records and the attendance of all persons before him, whether as parties or witnesses, whether he believes such persons have knowledge of such income.

C. The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer of person subject or presumed to be subject to the tax 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 any order or subpoena of the Village Clerk authorized hereby shall be deemed a violation of this Ordinance, punishable as provided in Section 8 hereof.

D. Tax returns, investigations, hearings 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 Smithville for official purpose.

E. Any information gained as the result of the filing of any tax returns, investigations, hearings 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) or 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 Smithville who violates the provisions of this section relative to disclosures of confidential information shall be immediately dismissed from the service of the Village.

SECTION 7. INTEREST AND PENALTIES

All taxed imposed by this ordinance, including taxes withheld or required to be withheld from wages by an employer and remaining unpaid after they have become due, shall bear interest on the amount of the unpaid tax at the rate of six percent (6%) 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 the Ordinance shall be liable, in addition thereto, to a penalty of one-half (1/2) on one percent (1%) of the amount of the unpaid tax for each month or fraction of a month for the first six (6) months of nonpayment, or FIVE DOLLARS ($5.00), whichever is the greater. Upon recommendation of the Village Clerk, the board of Review may abate interest or penalties, or both, and upon appeal from the refusal of the Village Clerk to so recommend, the Board of Review may nevertheless abate interest or penalty.

SECTION 8. 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 taxes, 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 Clerk; or
5. Refusing to permit the Village Clerk or any duly authorized agent or employee to examine books, records and papers and Federal income tax returns relating to the income or net profits of a taxpayer; or
6. Failing to appear before the Village Clerk and to produce books, records, Federal income tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the Village Clerk; or
7. Refusing to disclose to the Village Clerk any information with respect to the income or net profits of a taxpayer; or
8. Failing to comply with the provision of this Ordinance or any order or subpoena of the Village Clerk 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 8 A above 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.

C. All prosecutions under this section must be commenced within two (2) years from 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 limitations 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.