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 9. ALLOCATION OF FUNDS

The funds collected under the provisions of this Ordinance shall be deposited in the General Fund and said funds collected for the tax period of January 1, 1969 through December 31, 1972 shall be disbursed in the following order, to-wit:

1. Such part thereof as shall be necessary to defray all costs of collecting the taxes and cost of administering and enforcing the provisions thereof.
2. Not more than fifty percent (50%) of net available income tax receipts received annually shall be used to defray operating expenses of the Village.
3. At least fifty percent (50%) of net available income tax receipts received annually shall be set aside and used for capital improvements for the Village including, but not limited to, repair and construction of streets and sidewalks; for parks and playgrounds; for equipment necessary for the police, fire and street department; and for expansion of disposal plant and water plant.

SECTION 10. BOARD OF REVIEW

A. A Board of Review, consisting of three (3) members, residents of the Village of Smithville to be appointed by the Mayor with approval of Village Council, is hereby created by the Ordinance. No member shall be appointed to the Board of Review who holds other public office or appointment. 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. Any hearing of the Board may be conducted privately and shall be conducted privately upon request of the taxpayer being heard. The provisions of Section 6 of the Ordinance 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 privately the Board of review on appeal or otherwise.

D. Any person dissatisfied with any ruling or decision of the Village Clerk which is made under the authority conferred by the Ordinance and the Rules and Regulations related thereto may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Village Clerk, and the Board of Review shall, on hearing, have jurisdiction to affirm, reverse or modify and such ruling or decision, or any part thereof.

E. 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.

F. The Board of Review, as created, shall serve during the life of the Ordinance.

SECTION 11. APPLICABILITY

This Ordinance shall not apply to any person, firm, corporation, or to any property as to whom or which it is beyond the power of the Village Council of the Village of Smithville to impose the tax herein provided for.

SECTION 12. SAVINGS CLAUSE

If any sentence, clause, section or part of this Ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall affect only such sentence, clause, section or part of this Ordinance and shall not effect 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 Smithville that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 13. 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.
2. Poor relief, pensions, social security, unemployment compensation, and disability benefits received from private industry or local, state or Federal governments, or from charitable, religious or educational organizations.
3. Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.
4. Receipts from casual entertainment, amusement, 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, cancellations of indebtedness, interest on 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).
7. Earnings and income of all persons under eighteen (18) years of age, whether residents or non-residents.
8. Vacation pay and bonus pay received in the year 1969 for time accrued during the year 1968 or sales made in the year 1968. Vacation pay and bonuses received other than herein provided and for years subsequent to 1968 shall not be exempt.

SECTION 14. REFUNDS

Should it appear that any taxpayer has paid more than the amount of the tax to which the Village of Smithville 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 overpayment of tax has been filed by the taxpayer, 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 Clerk. All applications for refund shall be made within six (6) months of the due date of a final return or shall be forever barred thereafter. Provided, however, an extension may be granted by the Village Clerk on written application.

SECTION 15. EFFECTIVE PERIOD

The Ordinance shall continue effective insofar as the levy of taxes is concerned until December 31, 1972, provided however, that annual returns for the year ending December 31, 1972 shall be filed on or before April 15, 1973. Said Ordinance, insofar as the collection of taxes levied in the aforesaid period, and actions or proceedings for collecting any tax so levied, or enforcing any provisions of said Ordinance are concerned, 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.

SECTION 16. EMERGENCY CLAUSE

This Ordinance 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 raising additional funds for the operation of necessary governmental functions imposed by law, including proper police and fire protection, but not limited thereto and, as such, this Ordinance shall take effect and be in force immediately upon its passage by Council and approval by the Mayor.