

CHAPTER 193

Income Tax

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CROSS REFERENCES

Municipal income taxes - see Ohio R.C. Ch. 718

193.01 DEFINITIONS.

As used in this chapter, the following words and terms shall have the meaning as prescribed to them in this section, except as and if the context clearly indicates or requires a different meaning.

- (a) "Board of Review" means the Board of Review of the City of Napoleon, Ohio created by this chapter.
- (b) "Business" means an activity, enterprise, operation, profession, trades, transaction, undertaking, or venture of any nature conducted or ordinarily conducted for gain, profit, or income including, but not limited to farming, leasing, and rental activities.
- (c) "City" means the City of Napoleon, Ohio.
- (d) "City tax" means the tax imposed by this chapter.
- (e) "Salaries, wages, commissions, and other compensation" means the total compensation paid to an individual in cash or in kind on an hourly, daily, weekly, monthly, annual, or other basis, including, but not limited to, the following: severance or termination pay; wage continuation payments made as a result of early retirement or employment termination; wage continuation payments made as a result of sickness or temporary disability and whether paid by the recipient's employer or by a third party; vacation or holiday pay; tips or gratuities received; group term insurance premiums paid on an employee's behalf to the extent taxed by the IRS; employee contributions to tax sheltered annuities, non-qualified pension plans, or into employer or third party trusts or pension plans as permitted by IRS and which may be excludable from wages for federal tax purpose; ordinary income portion of stock options or employee stock purchase plans; supplemental unemployment benefits (SUB pay); strike pay; jury duty pay; working condition fringe benefits subject to tax by IRS; moving allowances; guardian, executor, conservator, trustee, or administrator fees; bonuses; ordinary income portion of lump sum distributions which become subject to federal tax because the recipient did not roll over the distribution within the time required by IRS; cancellation of indebtedness to the extent taxed by IRS; income from bartering.

- (f) "Corporation" means 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, with exception to Sub-S Corporations.
- (g) "Council" means the Council of the City of Napoleon, Ohio.
- (h) "Department of Taxation" means the Department of Taxation of the City of Napoleon, Ohio, created by this chapter.
- (i) "Employee" means an individual who is employed and whose compensation is subject to the tax imposed by this chapter.
- (j) "Employer" means a person that employs one or more employees on a salary, wage, or other compensation basis.
- (k) "Fiduciary" means a guardian, trustee, executor, administrator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.
- (l) "Finance Department" means the Finance Department of the City of Napoleon, Ohio.
- (m) "Finance Director" means the Finance Director of the City of Napoleon, Ohio or his or her designee.
- (n) "Individual" means a natural person.
- (o) "Napoleon" means the City of Napoleon, Ohio.
- (p) "Net profit" means the net gain from the operation of a business, profession, or other enterprise after provision for all expenses paid or incurred in the conduct thereof, including reasonable allowances for depreciation, depletion, and amortization and reasonable additions to reserve for bad debts, either paid or accrued, in accordance with recognized principles of accounting applicable to the accounting method regularly employed by the business and without deduction of federal or state taxes based on income and the tax imposed by this chapter.
- (q) "Non-resident" means an individual, trust, or estate that is not a resident of the City of Napoleon, Ohio.
- (r) "Other entity" means any agency, association, authority, body, commission, organization, or person not previously named or defined in this section, including, but not limited to, any governmental agency, authority, body, or commission.
- (s) "Partnership" means an unincorporated business association including, but not limited to, a general partnership, limited partnership, syndicate, group, pool, or joint venture through or by means of which any business is carried on, but excluding a trust or estate.
- (t) "Person" means an individual, fiduciary, partnership, corporation, or other entity. Whenever used in any clause prescribing and imposing a penalty, the word "person," as applied to any partnership, shall mean the partners or other owners thereof and, as applied to any corporation or other entity, shall mean the officers thereof.
- (u) "Resident" means an individual, partnership, corporation, fiduciary, estate, trust, or other entity domiciled in or doing business in the City of Napoleon, Ohio.
- (v) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax imposed by this chapter, including, but not limited to, taxpayer returns, employer returns, W-2 forms, declarations of estimated tax when so required, and any supporting documents.
- (w) "Tax Administrator" means the person appointed to the position of Tax Administrator as set forth in this chapter.
- (x) "Taxpayer" means a person subject to this chapter and required to file a return or pay the tax imposed by this chapter.

In all instances, the singular shall include the plural and the masculine gender shall include the feminine and neuter genders. (Ord. 091-08. Passed 1-5-09.)

193.02 IMPOSITION OF TAX.

(a) To provide funds for the purposes of: (1) General municipal operations, (2) Acquisition and maintenance of both personal and real property for the use or benefit of the City, (3) Extension, enlargement, maintenance and improvement of municipal services and facilities, (4) Capital improvements in and of the City, and (5) For the promotion of economic development in and for the City, there is hereby levied a tax at the rate of one percent (1%) upon all the following through June 30, 2009. Effective July 1, 2009, on and after said date, there is hereby levied a tax at the rate of one and three-tenths percent (1.3%) upon all of the following:

- (1) All salaries, wages, and other compensation and net profits earned or received by resident individuals;

- (2) All salaries, wages, and other compensation and net profits earned or received by non-resident individuals for, or derived from, or as a result of, work done, services rendered and business conducted in the City;
- (3) All net profits attributable to the City earned by all resident and nonresident unincorporated businesses, professions and other activities for, or derived from, work done, rentals or services performed, and business or other activities conducted in the City;
- (4) The entire portion of the distributive share of all net profits, not otherwise attributable to the City, earned by a resident, individual, resident owner of an unincorporated business entity, or resident partner for, or derived from, work done, rentals or services performed, and business or other activities conducted outside the City, and not otherwise lawfully levied against by another municipality;
- (5) The entire portion of the distributive share of all net profits, not otherwise attributable to the City, earned by a non-resident individual, non-resident owner of an unincorporated business activity, or non-resident partner for, or derived from, work done, rentals or services performed, and business or other activities conducted in the City and not levied against the unincorporated business entity itself;
- (6) All net profits attributable to the City earned by corporations for, or derived from, work done, rentals or services performed, and business or other activities conducted in the City;
- (7) All net profits earned by fiduciaries of resident individuals for, or derived from, business conducted;
- (8) All net profits attributable to the City earned by fiduciaries of non-resident individuals for, or derived from, business conducted in the City; and
- (9) The gross proceeds earned or derived from gaming, wagering, lotteries, including but not limited to the Ohio State Lottery, or lotteries where the State of Ohio is a part thereof, or games or schemes of chance, by residents of the City; and/or, the gross proceeds earned or derived from gaming, wagering, lotteries, or games or schemes of chance, when any part of the activity is engaged into or conducted in the City, by nonresidents, are all subject to the City tax to the same extent includable on the recipient's federal tax return, whether or not the recipient is required to file a federal tax return and whether or not the recipient pays federal income tax on the gross proceeds, except that it shall not be taxed as a business income unless the person subject to this tax has a federal gamblers' permit effective during the tax year in which income from gaming, wagering, lotteries or schemes or games of chance is received.

(b) The portion of the net profits attributable to the City of a taxpayer doing work, rendering services or conducting business both within and outside the City shall be determined in the same proportion as the average ratio of the following:

- (1) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business in the City during the taxable period to the average original cost of all real and tangible personal property owned or used by the taxpayer in the business during the same period, wherever situated. As used in this 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 (8);
- (2) Salaries, wages and other compensation paid during the taxable period to persons employed in the business and salespeople for work done or services rendered in the City to compensation paid during the same period to persons employed in the business and salespeople, wherever their work is done or their services are rendered;
- (3) Gross receipts of the business during the taxable period from sales made and services rendered in the City to gross receipts of the business during the same period from sales and services, wherever made or rendered.

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

(c) As used in subsection (b) hereof, "sales made in the City" means:

- (1) All sales of tangible personal property which is delivered within the City regardless of where title passes if shipped or delivered from stock of goods within the City;

- (2) All sales of tangible personal property which is delivered within the City regardless of where title passes even though transported from a point outside the City if the taxpayer is regularly engaged through its own employees and salespeople in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion;
- (3) All sales of tangible personal property which is shipped from a place within the City to purchasers outside the City regardless of where title passes if the taxpayer is not, through its own employees and salespeople regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(Ord. 135-04. Passed 12-6-04.)

193.03 LOSSES.

(a) Except as provided in subsection (c), the portion of a net operating loss sustained in any taxable year, allocable to the City, may be applied against the portion of the profit of succeeding years allocable to the City until exhausted, but in no event for more than five taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

(b) Except as provided in subsection (d), the net profits and losses sustained by a taxpayer from business activities subject to the City tax, other than from the taxpayer's principal source of income, shall be aggregated for each of the taxpayer's tax years. If the result of such aggregation is a net profit, tax will be imposed and paid on the net profit. If the result of such aggregation is a net loss, the net loss may be carried forward to any of the succeeding five years and may be used against an aggregate net profit for any of these five succeeding tax years.

(c) Effective with the tax year of 2009, and each year thereafter, the portion of a net operating loss sustained in any taxable year, allocable to the City, may be applied against the portion of the profit of succeeding year allocable to the City until exhausted, but in no event for more than three taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

(d) Effective with the tax year of 2009, and each year thereafter, the net profits and losses sustained by a taxpayer from business activities subject to the City tax, other than from the taxpayer's principal source of income, shall be aggregated for each of the taxpayer's tax years. If the result of such aggregation is a net profit, tax will be imposed and paid on the net profit. If the result of such aggregation is a net loss, the net loss may be carried forward to any of the succeeding three years and may be used against an aggregate net profit for any of these three succeeding tax years. (Ord. 091-08. Passed 1-5-09.)

193.04 EFFECTIVE DATE; FISCAL YEAR.

The City tax shall be levied, collected and paid with respect to compensation earned or received and with respect to the net profits earned or received on a calendar year basis, except as herein provided. When the fiscal year of a taxpayer is other than the calendar year that may be otherwise permitted by law, and a modification to this Tax Code impacts such fiscal taxpayer, then the City tax shall be levied upon that part of the net profits for the fiscal year which are earned or received on and after the effective date of such modification until the close of the taxpayer's fiscal year, and, thereafter, shall be levied on the taxpayer's fiscal-year basis.

(Ord. 091-08. Passed 1-5-09.)

193.05 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(a) If a resident of Napoleon is subject to and has paid a municipal income tax due to the operation of a business or the receipt of compensation in another taxing municipality in Ohio, such taxpayer shall be allowed a credit against the Napoleon tax due but such credit shall not exceed the amount of Napoleon tax levied on such compensation or from the profits of a business.

(b) If a resident of Napoleon operates a business or businesses in another taxing municipality in Ohio and the business or businesses incur a loss, the amount of the loss is deemed primarily subject to the taxing jurisdiction of the other taxing municipality and may not be used to reduce the taxpayer's Napoleon tax base.

(Ord. 135-04. Passed 12-6-04.)

193.06 RULES AND REGULATIONS.

The Council, from time to time, may adopt rules and regulations for the administration, collection and enforcement of the City tax.

(Ord. 123-95. Passed 11-27-95.)

193.07 DUTIES OF THE FINANCE DIRECTOR.

(a) The Finance Director shall collect the City tax from taxpayers in the manner prescribed in this chapter, shall keep accurate records thereof and shall annually make written report to Council of all monies so received during the preceding year. All cashiers handling City tax monies shall be subject to the direct control of the Finance Director and shall give daily accountings to the Finance Director.

(b) The Finance Director shall enforce payment of all City tax owing the City and shall keep accurate records for the minimum period of time as permitted by law of all returns filed by employers and taxpayers and all City tax paid, withheld and refunded, including, but not limited too, the dates and amounts thereof.

(c) The Finance Director is charged with the administration, collection and enforcement of the provisions of this chapter and the rules and regulations of the Council relating to any matter or thing pertaining to the collection of the City tax, including, but not limited to provisions for the filing and examination of returns and collection of 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 City tax due, the Finance Director may determine the amount of City tax appearing to be due from the taxpayer and, in that case, shall mail to the taxpayer, with a proof of mailing, a written statement showing the amount of City tax so determined, together with interest and penalties thereon, if any. If the taxpayer fails to pay that City tax, together with interest and penalties thereon, if any, within thirty (30) days of the proof of mailing date, the Finance Director may undertake enforcement of the provision of this chapter against the taxpayer and collection of all such amounts.

(e) The Finance Director shall have the power to abate or compromise any interest or penalty, or both, imposed by this chapter upon a showing of reasonable excuse or other good cause and not willful neglect. (Ord. 135-04. Passed 12-6-04.)

193.08 DEPARTMENT OF TAXATION.

The Department of Taxation is created within the Finance Department of the City. The Department of Taxation shall have a Tax Administrator, clerks and other employees who shall receive such compensation as may be determined from time to time by the City. The Department of Taxation shall be charged with the administration of this chapter under the direction of the Finance Director. The Finance Director shall prescribe the form and method of accounts and reports for the Department of Taxation, as well as the forms for taxpayers and employer returns, and shall be charged with the internal examination and audit of all returns. (Ord. 123-95. Passed 11-27-95.)

193.09 INVESTIGATIVE POWERS OF THE FINANCE DIRECTOR - PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

(a) The Finance Director, or his duly authorized agent or employee in the Department of Taxation, is authorized to examine the books, papers and records of any employer, taxpayer or person subject to the provisions of this chapter, or of any employer, taxpayer or person he reasonably believes to be subject to the provisions of this chapter, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the City tax due. Every employer, supposed employer, taxpayer and supposed taxpayer shall furnish the Finance Director, or his duly authorized agent or employee in the Department of Taxation, within thirty (30) days following a written request by the Finance Director, or his duly authorized agent or employee in the Department of Taxation, the means, facilities and opportunity for making such examination and investigation as hereby authorized.

(b) The Finance Director, or his duly authorized agent or employee in the Department of Taxation, is authorized to examine any person, employer, or taxpayer under oath concerning any compensation or net profits which were or should have been returned for taxation or any City tax which was or should have been withheld or paid, and for this purpose, may compel by subpoena or otherwise the production of books, papers, records and federal and state income tax returns and records and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such compensation, net profits, information or documentation.

(c) All returns, investigations, examinations and hearings, and all information and documentation produced therewith, and all information and documentation gained as a result thereof are confidential except for official purposes and except in accordance with proper judicial order and shall be carefully preserved so that they shall not be available for inspection by or dissemination to anyone other than the proper officers, agents and employees of the City for official purposes. Any person disclosing any such information or documentation is

guilty of a misdemeanor of the 1st degree. Each disclosure shall constitute a separate offense. In addition to the above penalties, any officer, agent or employee of the City who violates any provision of this chapter relative to disclosures of confidential information shall be dismissed immediately from the service of the City.

(Ord. 123-95. Passed 11-27-95)

193.10 (RESERVED FOR FUTURE LEGISLATION).

193.11 ALLOCATION OF FUNDS.

(a) Effective January 1, 2021, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

- (1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.
- (2) Not more than sixty-three percent (63%) of the net available tax receipts received annually may be used to defray operating expenses of the City.
- (3) At least thirty-seven percent (37%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments.

(b) Effective January 1, 2022 and thereafter, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

- (1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.
- (2) Not more than sixty-two percent (62%) of the net available tax receipts received annually may be used to defray operating expenses of the City.
- (3) At least thirty-eight percent (38%) of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments. (Ord 066-20. Passed 12-21-20.)

193.12 BOARD OF REVIEW.

(a) A Board of Review, consisting of the three members of the Finance and Budget Committee of Council is created by this chapter. The members of the Board of Review shall serve without compensation.

(b) A majority 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 meetings, business and transactions for its hearings and meetings.

(c) All hearings and meetings of the Board of Review shall be conducted privately and the provisions of Section 193.09 with reference to the confidential character of information and documentation required to be disclosed by this chapter shall apply to such matters. The hearing or meeting will be informal in nature and the rules of evidence and procedure shall not apply.

(d) Any taxpayer dissatisfied with any ruling or decision of the Finance Director which was made under the authority conferred by this chapter and who or which is otherwise in compliance with the filing of tax returns and the payment of any taxes, penalties or interest due thereon, who has filed the required returns or other documents pertaining to the contested issued, may appeal therefrom to the Board of Review. This appeal must be in writing, shall state with particularity why the decision should be deemed incorrect or unlawful, and shall be filed within thirty (30) days after the Finance Director has issued the decision. The Board must schedule a hearing within forty-five (45) calendar days of receiving the appeal unless the taxpayer expressly waives the hearing and chooses instead to permit the Board to render its decision on the writings submitted by the taxpayer and the Finance Director. If the taxpayer does not waive the hearing, the taxpayer is entitled to appear before the Board and bring representation of his or her choosing. The records of the hearing are not open to the public nor is the hearing subject to the local or state open meeting laws. The Board must issue a written decision within

ninety (90) days after the final hearing and send a notice of its decision to the taxpayer within fifteen (15) days after issuing its decision. (ORC 718.11)

(e) Whenever the Finance Director issues a decision that is appealable to the Board of Review, he or she must inform the taxpayer of their right of appeal and the manner in which the appeal is to be filed. (ORC 718.11; Ord. 135-04. Passed 12-6-04.)

193.13 APPLICABILITY.

This chapter shall not apply to any person as to whom or to which it is beyond the power of the City Council to impose the tax herein provided for.

(1978 Code 94.14)

193.14 EXEMPTIONS.

- (a) The provisions of this chapter shall not be construed as levying the City tax upon any of the following:
- (1) Compensation or allowances received from local, state or federal governments because of active duty 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, social security, unemployment compensation, except for supplemental unemployment benefits or similar payments and disability benefits due to total and permanent disability received from private industry, or from local, state or federal governments, or from charitable, religious or educational organizations;
 - (3) Dues, contributions and similar payments (whether in money or in kind) received by charitable, religious, educational or literary organizations or by labor unions, lodges and similar other entities;
 - (4) Receipts from casual entertainment, amusements, sports events and health and welfare activities conducted by bona-fide charitable, religious or educational organizations;
 - (5) Any other entity which is exempt from federal income tax by reason of its charitable, religious, educational, literary, scientific or similar purposes;
 - (6) Intangible income as set forth at O.R.C. 718.01.
 - (7) Income due to occasional entry when:
 - A. Except as below provided in this division (a)(7), compensation paid to a nonresident of Napoleon for personal services performed within Napoleon if the personal services are performed during twelve (12) or fewer days during the calendar year; or,
 - B. Except as below provided in this division (a)(7), compensation paid to a nonresident individual of a nonresident employer in Ohio for work or services performed in Napoleon if the services or work is performed during twelve (12) or fewer days during the calendar year and further provided, that the individual pays tax on the compensation to the municipal corporation in which the employer's principal place of business is located and no portion of the tax paid is refunded to the individual. (The exemption contained in this division (7) does not apply to professional entertainers, professional athletes, promoters of professional entertainment or sporting events and their employees; however, such professional entertainers, professional athletes, promoters of professional entertainment or sporting events and their employees, when earning income merely on a deminimis basis in Napoleon as above described, may file a return and pay an amount of tax to be determined by the tax administrator, but said tax shall not be less than ten dollars (\$10.00). Such return and payment of tax shall be in lieu of the annual return and the withholding tax return which may otherwise be required under this chapter. For purpose of applying this division (a)(7), a day is a full day or any fractional part of a day (ORC 718.011)
 - (8) Compensation paid to persons serving as precinct election officials; moreover, exempt from City income taxation is any other income not permitted to be taxed by a municipality.
 - (9) Effective January 1, 2003, parsonage allowances paid to "ministers of the Gospel" in the form of a rental allowance as part of the minister's compensation to the extent excluded from federal or Ohio income tax. (ORC 718.01(F)(7))

(b) Taxpayers may reduce their Napoleon income by an amount equal to that deducted on their tax returns as filed with IRS for employee business expenses as reported on IRS Form 2106. The amount deductible from Napoleon income shall be the amount finally deducted on the taxpayer's IRS return without reduction of the expenses by a percentage of the taxpayer's adjusted gross income. In support of such deduction, the taxpayer must furnish copies of Forms 2106 and Schedule A as filed with IRS.
(Ord. 135-04. Passed 12-6-04.)

193.15 REFUNDS.

If a taxpayer has paid more than the amount of City tax he should have paid under this chapter, a refund of the amount so overpaid shall be made provided a proper claim for refund of the overpayment has been timely filed by the taxpayer and the amount of the overpayment is more than \$1.00. In the alternative, the taxpayer may elect to apply the overpayment toward the declaration of City tax due for the ensuing year. Claims for refunds shall be made on forms prescribed by and obtainable from the Finance Director. All claims for refunds shall be made within three years after the end of the taxable year for which the City tax was paid, and shall be forever barred thereafter; however, an extension may be granted by the Finance Director on written application for good cause shown.

(1978 Code 94.16)

193.16 EFFECTIVE PERIOD.

If this chapter is repealed or otherwise terminated, all provisions of this chapter shall continue in effect until all City tax levied during the effective period of this chapter is fully paid and any and all litigation, prosecutions, and similar proceedings for the collection of the City tax or for the punishment of violations of this chapter have been fully terminated.

(1978 Code 94.17)

193.17 WITHHOLDING BY EMPLOYER-COLLECTION AT SOURCE.

(a) Each employer within the City of Napoleon who employs one or more persons on a salary, wage, commission or other compensation basis (including tips and gratuities) shall deduct at the time of the payment of such salary, wage, commission or other compensation (including tips and gratuities), the tax imposed by this chapter.

(b) Notwithstanding the provisions of division (a) of this section, when an employer within the City of Napoleon employs a Napoleon resident in another taxing municipality which requires the employer to deduct the tax for such taxing municipality from the Napoleon resident employer there, such employer shall withhold and remit to the City of Napoleon the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this chapter or shall withhold Napoleon tax on 100% of the income subject to Napoleon tax if the Napoleon resident/employee is employed in a location which does not impose municipal tax.

(c) Each employer shall, on or before the last day of the month following the close of each calendar quarter, make a return and pay to the Finance Director the amount of taxes so deducted. The return is considered timely filed if received or postmarked on or before the due date.

(d) Such employer, in collecting said tax, shall be deemed to hold same until payment is made by such employer to the City of Napoleon, as a trustee for the benefit of the City of Napoleon and any such tax collected by such employer from employees shall, until the same is paid to the City of Napoleon, be deemed a trust fund in the hands of such employer.

(e) On or before February 28th following any calendar year such employer shall file with the Finance Director an information return for each employee along with an annual reconciliation form from whom the income tax has been or should have been withheld, showing the name, address and social security number of the employee, the total amount of compensation paid during the year and the amount of the municipal income tax withheld from such employee. The information return shall include all of the information required to be reported to the Internal Revenue Service by the employer on a W-2 Form. At the time of filing this return, the employer shall pay over any amount deducted or which should have been deducted or withheld during the preceding year but which was not remitted.

(f) The officer or employee having control or supervision or charged with the responsibility of filing the return and making the payment, shall be personally liable for failure to file the return or pay the taxes, penalty and interest due as required herein. The dissolution, bankruptcy, or reorganization of any such employer does

not discharge an officer's or employee's liability for a prior failure of such business to file a return or pay taxes and penalty and interest due.

(g) The Finance Director, for good cause shown, may extend the period for filing any return required to be filed under this section.

(h) All individuals, businesses, employers, brokers or others who are required under the Internal Revenue Code to furnish Form 1099 to IRS for individuals or businesses to whom or which they have paid non-employee compensation, shall furnish copies of the said Form 1099's to the Finance Director or in lieu thereof, a listing containing the same information as required by IRS on the 1099's on or before the due date for such Form 1099's as established by IRS. Failure to provide the foregoing information will result in any deduction for payment by the taxpayer taken on the taxpayer's tax return to be disallowed.

(Ord. 135-04. Passed 12-6-04.)

193.18 ANNUAL RETURN AND PAYMENT OF TAX.

(a) Each taxpayer who engages in business, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter and all residents of the City with income subject to the tax shall, whether or not a tax be due thereon, make and file a completed and signed tax return on or before April 15th of each year with the Department of Taxation unless exempted from filing by administrative rules. The taxpayer shall set forth the aggregate amount of salaries, wages, commissions and other compensation earned by the taxpayer, and/or gross income from such business less allowable expenses incurred in the acquisition of such gross income, earned during the preceding year and subject to the tax, together with such other pertinent information as the Finance Director may require. Copies of federal forms used to determine income subject to the City tax shall be attached to the City tax return. Provided, however, that when the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within three months and fifteen days from the end of such fiscal year or other period. A return is considered timely filed if received or postmarked on or before the due date. The return shall also show the amount of the tax imposed by this chapter on such earnings and profits. The taxpayer making the return shall, at the time of the filing thereof, pay to the Department of Taxation the amount of taxes shown as due thereon.

(b) Any taxpayer who has not reached the age of 18 by the end of the tax year is not required to file a tax return as set forth in division (a) of this section, but remains subject to the requirement that any tax due must be paid.

(c) If an individual is deceased, any return required of that individual under this chapter shall be made and filed by the fiduciary of his estate or other person charged with the property of that decedent.

(d) If an individual is unable to make a return required by this chapter, the return required of that individual shall be made and filed by his duly authorized agent, guardian, fiduciary or other person charged with the care of the person or property of that individual.

(e) Returns required of an estate or trust shall be made and filed by the fiduciary thereof.

(f) Each return required to be filed under this chapter shall be signed by the taxpayer or his duly authorized agent, and by the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number or employer identification number.

(g) Each return required to be filed under this chapter shall be filed in proper form and include any payment due. Any payment due shall be made payable to "City of Napoleon--Income Tax Department", unless the amount shown to be due is less than \$1.00, in which case such amount need not be remitted.

(h) Joint filing by married taxpayers is permitted.

(i) A taxpayer who has requested a federal filing extension may be granted an extension to file their City return for the same extended period. To be granted the City extension, the taxpayer must file a copy of the federal filing extension request with the Department of Taxation on or before the due date of the City return and the filing of the extension request must be postmarked or delivered to the City tax office on or before the due date. Further, the taxpayer must not be delinquent in the filing of tax returns for any prior years or delinquent in the payment of any prior year's taxes, penalties or interest. If all of the above conditions are met, the taxpayer shall be granted an extension to the same date as that granted by the Federal Internal Revenue Service (IRS). The extension to file the City tax return is not an extension to pay any tax due. Interest at the rate of one percent (1%) per month or fraction thereof and a penalty of two percent (2%) or fraction thereof will be assessed from the original due date of the tax return until the date of actual payment provided payment in full is received on or before the extended date. If the taxpayer fails to file the City return on or before the extended date, penalty and interest will be assessed from the original due date of the return. (ORC 718.05(D))

(j) Any taxpayer whose taxable income is adjusted by another tax authority, which adjustment causes a change to the taxpayer's City taxable income for the same period, must file an amended return with the Department of Taxation within 60 days of said adjustment. The amended return must set forth the nature of the adjustment and the taxpayer must pay any tax due or claim any refund due of any overpayment. Only interest at 1% per month will be assessed if the taxpayer complies with this section of the Code. If the taxpayer fails to comply, then penalty and interest will be assessed from the original due date of the City Tax Return.

(k) Each resident of the City who is 18 years of age and over is required to register with the Department of Taxation on forms to be provided by the Department of Taxation regardless whether or not the resident has income subject to the tax. This registration shall be required at the discretion of the Tax Administrator.

(l) The Finance Director will accept from a corporate taxpayer a consolidated income tax return from any affiliated group of corporations if the affiliated group filed a consolidated income tax return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code for the same tax reporting period. (ORC 718.06)

(m) In the case of a corporation that carries on transactions with its stockholders or with other corporations 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 City constituting a portion only of its total business. The Finance Director shall require such additional information as it may deem necessary to ascertain whether net profits are properly allocated to the City. If the Finance Director finds net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transaction with such division, branch, factory, office, laboratory or activity, or by some other method, the Finance Director shall make such allocation as he or she deems appropriate to produce a fair and proper allocation of net profits to the City.

(n) A taxpayer may file a tax return using a generic form which is an electronic or paper form designed for reporting estimated or annual tax liability. The generic form, to be considered acceptable, must contain all of the information required to be submitted with a non-generic tax return including all supporting reports or documents.

(Ord. 091-08. Passed 1-5-09.)

193.19 DECLARATION OF ESTIMATED TAX; PAYMENT.

(a) Every taxpayer with an estimated tax liability of \$300.00 or more shall make a declaration of estimated City tax for the current taxable year. The declaration shall be filed on or before April 15th of each year or on or before the 15th day of the fourth month after the taxpayer becomes subject to City tax for the first time. A taxpayer reporting on a fiscal year basis shall file a declaration on or before the 15th day of the fourth month after the beginning of each fiscal year or period.

(b) "Estimated City tax" means the amount which the taxpayer reasonably estimates to be his City tax for the current taxable year, less the amount which he estimates to be withheld or paid to another taxing municipality on account of such City tax.

(c) A taxpayer may amend a declaration under rules and regulations of the Council. The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment date as provided in this section.

(d) Such declaration to be filed on the 15th day of April of the year, shall be accompanied by payment of at least twenty-two and one-half percent (22 ½%) of the estimated annual tax due after permissible deductions:

- (1) Any portion of such tax to be deducted or withheld at the source pursuant to this chapter,
- (2) Any credits allowable under the provisions of this chapter, and
- (3) Any overpayment of previous year's tax liability which the taxpayer has not elected to have refunded.

At least a similar amount must be paid on or before the 31st day of July and again paid on or before the 31st day of October of the tax year, and again paid on or before the 31st of January of the subsequent tax year. A final return must be filed and any balance which may be due must be paid on or before the due date set forth in Section 193.18. The amounts due on the above mentioned subsequent quarter dates are not to exceed forty-five percent (45%), sixty-seven and one-half percent (67 ½%) and ninety percent (90%) respectively of the tax estimated to be due. Should it then appear that such taxpayer has paid more than the amount of tax to which Napoleon would be entitled under the provisions of this chapter, such overpayment shall be applied against any subsequent liability hereunder, or, at the election of the taxpayer and so indicated on the tax return, such overpayment (or portion thereof) shall be refunded, but in no event shall overpayments of less than one dollar (\$1.00) be refunded.

(e) If a taxpayer's total quarterly estimate payments do not equal at least ninety percent (90%) of the total tax liability as established on the taxpayer's annual tax return, interest and penalty shall be assessed at the following rates and in the following manner:

- (1) The taxpayer's annual tax liability as established on the taxpayer's annual return shall use the same percentage breakdown as found in subsection (d) above as read in its entirety. The difference between the amount of tax which should have been paid quarterly on an estimated basis and the amount of tax actually paid quarterly on an estimated basis shall be subject to a penalty of one percent (1%) per month or fraction thereof from the due date of each quarterly installment to the date the annual return is due or the tax paid thereon, whichever is earlier.
- (2) In the event the taxpayer provides satisfactory evidence to the Tax Administrator that the taxpayer's annual income fluctuated in such a manner that the penalty as specified in division (e)(1) immediately above should not be imposed, or for any good cause shown, the Finance Director may waive any portion of such penalty upon request of the taxpayer and submission of evidence of such fluctuation or other good cause to the Tax Administrator.
- (3) For estimate filing year 2003 and thereafter, in the first year of residency in the City where the taxpayer was never before a resident of the City and moved to the City subsequent to January 1 of the tax year, for this year, there will be no assessment of penalty and interest due to late or insufficient income tax estimates.

(Ord. 135-04. Passed 12-6-04.)

193.20 STATUTE OF LIMITATIONS.

- (a) Civil actions to recover City tax and interest and penalties on City tax shall be brought within three years after the tax was due or the return was filed, whichever is later.
- (b) Claims for refund of City tax shall be brought within the time limitation provided in subsection (a) hereof.
- (c) Prosecutions for an offense made punishable under this chapter shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of 25% or more of the compensation or net profits required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(1978 Code 94.21)

193.21 TAX FOR RECREATION FUND.

- (a) Purpose. To provide funds for the Recreation Fund of the City, there shall be, and is hereby continued levied, in addition to the general income tax as found in Section 193.02 of the City's Codified Ordinances, a permanent tax on certain compensation and net profits as hereinafter provided in this section.
- (b) Imposition of Tax. The additional annual tax for the purpose specified in subsection (a) hereof is levied at the rate of one-fifth percent (.2%) per annum on all salaries, wages, commissions and other compensation and net profits earned or received as the same are defined and levied upon in Sections 193.01 through 193.20, both sections inclusive, and as such sections may be amended from time to time.
- (c) Effective Period. The tax shall be levied, collected and paid with respect to said salaries, wages, commissions and other compensation and net profits earned or received on and after January 1, 2011 and in accordance with Section 193.04. This section shall continue effective insofar as the levy of said tax is concerned until otherwise repealed. Insofar as the collection of said tax, penalties and interest levied hereunder and actions or proceedings for collecting said tax so levied or enforcing any provisions of this section are concerned, including the tax for the recreation fund that was in effect prior to amendment of this section that covered a period from January 1, 1996, it shall continue effective until all of said tax levied under this section is fully paid and any and all suits and prosecutions for the collection of said tax or for the punishment of violations of this section have been fully terminated.
- (d) Allocation of Funds. The funds collected under this section shall be paid into the Recreation Fund of the City. No part of said tax shall be appropriated or used to defray the costs of collecting said tax or the costs of administering and enforcing the provisions of this section as long as the City is collecting a sufficient amount of income tax under Sections 193.01 through 193.20, both sections inclusive, (as they now exist or as may later be amended from time to time) to defray such costs. If at any time while this section is in effect, said tax becomes the only income tax collected by the City, there shall first be appropriated from the funds derived from said tax

such part thereof as shall be deemed necessary to defray all costs of collecting said tax and of administering and enforcing the provisions hereof. The balance remaining after such costs shall be allocated to the Recreation Fund of the City.

(e) Incorporated by Reference. All provisions of Sections 193.01 through 193.20, both sections inclusive, and 193.98 and 193.99, and all income tax rules and regulations shall govern and apply to this section and said tax levied hereunder.

(f) Applicability. This section shall not apply to any person or to any compensation or net profits as to whom or to which it is beyond the power of the City to impose the tax provided for in this section.

(g) Penalties. The penalties found in Sections 193.98 and 193.99 shall apply to this section, such sections which may be amended from time to time.

(Ord. 080-09. Passed 12-7-09; Approved by voters 5-4-10.)

193.98 INTEREST AND CIVIL PENALTIES.

(a) Any City tax, including, but not limited to, City tax withheld or required to be withheld from salaries, wages, or other compensation by an employer, shall bear interest from the date it should have been paid (without extension) at the rate of one percent (1%) per month or portion thereof until paid in full.

(b) A taxpayer who fails, neglects, or refuses to file a return by its due date (including extensions) or fails, neglects, or refuses to pay any City tax when due, or an employer who fails, neglects, or refuses to file a return by its due date (including extensions) or fails, neglects, or refuses to withhold or remit any City tax when due, shall be assessed a civil penalty of two percent (2%) of the City tax required to be paid as shown on the return for each month or fraction thereof elapsing between the original due date and the date on which filed, and paid or between the time prescribed for payment and the date of payment.

(c) A flat rate civil penalty of \$25.00 shall be assessed on any taxpayer subject to Napoleon tax who fails to file an annual tax return when due as required by Section 193.18(a), unless otherwise exempted by administrative rule. This penalty will be assessed whether or not any tax is due from the taxpayer.

(d) All payments received, whether for withholding tax payments or for tax due on an annual return will be first applied to any penalties due, then to any interest due, and finally to any tax due.

(Ord. 123-95. Passed 11-27-95.)

193.99 CRIMINAL PROHIBITION AND PENALTY.

(a) Prohibition. No person shall knowingly fail, refuse, or neglect to file any return or report required under this chapter or under rules and regulations made under authority thereof; or file or knowingly cause to be filed any incomplete, false or fraudulent return, report or statement; or knowingly fail, refuse, or neglect to withhold or remit any City tax; or knowingly fail, refuse, or neglect to pay any City tax, penalty or interest; or aid or abet another in the filing of any incomplete, false or fraudulent return, report or statement.

(b) Penalty. Any person who violates subsection (a) hereof is guilty of a misdemeanor of the 1st degree and, in addition to other penalties provided by law, shall be fined not more than \$1,000.00 or imprisoned not more than six (6) months, or both.

(Ord. 123-95. Passed 11-27-95.)

ORDINANCE NO. 053-20

AN ORDINANCE TO AMEND CHAPTER 194, SPECIFICALLY SECTION 194.081 "CREDIT FOR TAX PAID – CITY OF NAPOLEON," OF THE CODIFIED ORDINANCES OF THE CITY OF NAPOLEON REGARDING MUNICIPAL INCOME TAX, AMENDING ORDINANCE NO. 053-15, AND DECLARING AN EMERGENCY

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and,

WHEREAS, Council previously adopted Ordinance No. 053-15, adopting Chapter 194 of the Codified Ordinances of the City of Napoleon regarding municipal income tax; and,

WHEREAS, the Safety and Human Resources Committee met on January 27, 2020 and unanimously recommended that this Council decrease the current rate of credit that a taxpayer who has paid municipal income tax in another taxing municipality shall be allowed against income tax due to the City of Napoleon; and,

WHEREAS, Council now desires to amend Chapter 194, Section 194.081 of the Codified Ordinances of the City of Napoleon to reflect a decrease to the current rate of tax reciprocity to take effect beginning with the commencement of tax year 2021; **Now Therefore**,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, Chapter 194, Section 194.081 of the City of Napoleon Codified Ordinances shall hereby be amended to read as follows:

"194.081 CREDIT FOR TAX PAID - CITY OF NAPOLEON.

(A) If a resident of Napoleon is subject to and has paid a municipal income tax due to the operation of a business or the receipt of compensation in another taxing municipality, such taxpayer shall be allowed a ~~400%~~ 70% credit against the Napoleon tax due, but such credit shall not exceed the amount of Napoleon tax levied on such compensation or from the profits of a business.

(B) If a resident of Napoleon operates a business or businesses in another taxing municipality and the business or businesses incur a loss, the amount of the loss is deemed primarily subject to the taxing jurisdiction of the other taxing municipality and may not be used to reduce the taxpayer's Napoleon tax base."

Section 2. That, the aforementioned amendment to Chapter 194, Section 194.081 of the City of Napoleon Codified Ordinances is scheduled to take effect beginning with the commencement of tax year 2021.

Section 2. That, Chapter 193 of the Codified Ordinances of Napoleon, Ohio remains in full force and effect for all taxable years prior to 2016.

Section 3. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that

resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of the City of Napoleon, Ohio.

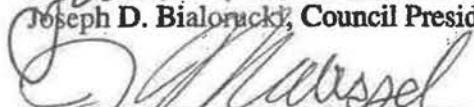
Section 4. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 5. That, this Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health or safety of the City and its inhabitants, such necessity arising from the City's need to effectively manage and control municipal income taxes, and therefore this Ordinance shall be effective upon passage. Further, the Emergency Clause is necessary to begin the process in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: November 16, 2020



Joseph D. Bialorucki, Council President

Approved: November 16, 2020


Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:


Roxanne Dietrich, Clerk of Council

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No. 053-20 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, 2020; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Roxanne Dietrich, Clerk of Council

ORDINANCE NO. 019-22

**AN ORDINANCE AMENDING A CERTAIN SECTION OF
CHAPTER 194 OF THE CODE OF CODIFIED ORDINANCES OF
THE CITY OF NAPOLEON, OHIO, SPECIFICALLY SECTION
194.081(A) "CREDIT FOR TAX PAID – CITY OF NAPOLEON,"
REGARDING MUNICIPAL INCOME TAX, ALSO AMENDING
ORDINANCE NO.(S) 053-15 AND 053-20, AND DECLARING AN
EMERGENCY**

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and,

WHEREAS, Council previously adopted Ordinance No.(s) 053-15, adopting Chapter 194 of the Code of Codified Ordinances of the City of Napoleon, Napoleon regarding municipal income tax, and 053-20, amending Chapter 194 Section 194.081 of the Code of Codified Ordinances of the City of Napoleon, Ohio; and,

WHEREAS, this Council authorized the Finance Director to enter into an agreement with the Regional Income Tax Agency (RITA) for the purpose of administration and collection of municipal income tax in the City of Napoleon, unanimously adopting Resolution No. 060-21 on January 3, 2022; and,

WHEREAS, the Regional Income Tax Agency, having reviewed the City of Napoleon's Tax Code, Chapter 194 of the Code of Codified Ordinances for the City of Napoleon, is suggesting Section 194.081(A) be amended merely for clarification purposes; and,

WHEREAS, Council now desires to amend Chapter 194, Section 194.081(A) of the Code of Codified Ordinances of the City of Napoleon as follows to achieve the suggested clarification; **Now Therefore**,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, Chapter 194, Section 194.081 of the Code of Codified Ordinances for the City of Napoleon shall hereby be amended and enacted to read as follows:

"194.081 CREDIT FOR TAX PAID - CITY OF NAPOLEON.

(A) If a resident of Napoleon is subject to and has paid a municipal income tax due to the operation of a business or the receipt of compensation in another taxing municipality, such taxpayer shall be allowed a 70% credit against the Napoleon tax due, but such credit shall not exceed the amount of Napoleon tax levied on such compensation or from the profits of a business. Every individual taxpayer domiciled in the municipality who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance, may claim a nonrefundable credit against the tax imposed by this chapter/ordinance upon satisfactory evidence that tax has been paid to another municipality. The credit shall not exceed seventy percent (70%) of the amount obtained by multiplying the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other

municipality by the lower of the tax rate in such other municipality or the tax rate imposed under this chapter/ordinance.

(B) If a resident of Napoleon operates a business or businesses in another taxing municipality and the business or businesses incur a loss, the amount of the loss is deemed primarily subject to the taxing jurisdiction of the other taxing municipality and may not be used to reduce the taxpayer's Napoleon tax base."

Section 2. That, the aforementioned amendment to Chapter 194, Section 194.081(A) of the Code of Codified Ordinances of the City of Napoleon is scheduled to take effect beginning with the commencement of tax year 2021.

Section 3. That, Chapter 193 of the Code of Codified Ordinances of the City of Napoleon remains in full force and effect for all taxable years prior to 2016.

Section 4. That, this Ordinance No. 019-22 hereby amends Ordinance No.(s) 053-15 and 053-20 so as to incorporate and adopt all identified changes noted herein. The remaining, unchanged portions of Ordinance No.(s) 053-15 and 053-20 remain in full force and effect as they existed prior to the changes.

Section 5. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Code of Codified Ordinances of the City of Napoleon, Ohio.

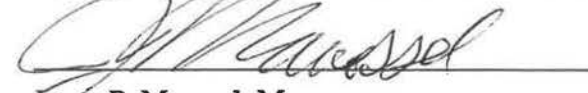
Section 6. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 7. That, this Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health or safety of the City and its inhabitants, such necessity arising from the City's need to effectively manage and control municipal income taxes, and therefore this Ordinance shall be effective upon passage. Further, the Emergency Clause is necessary to begin the process in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: April 4, 2022


Joseph D. Bialonicki, Council President Pro-tem

Approved: April 4, 2022


Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

Roxanne Dietrich
Roxanne Dietrich, Clerk of Council

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No. 019-22 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, 2022; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Roxanne Dietrich, Clerk of Council

Certification

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, Ohio, do hereby certify that this document is a true and correct copy of Ordinance No. 019-22 passed by City Council on April 4, 2022.

Roxanne Dietrich
Roxanne Dietrich ~ Clerk

April 4, 2022
Date

RESOLUTION NO. 014-22

A RESOLUTION ADOPTING THE REGIONAL INCOME TAX AGENCY (RITA) RULES AND REGULATIONS FOR ADMINISTRATION OF THE INCOME TAX CODE OF THE CITY OF NAPOLEON, OHIO; AND DECLARING AN EMERGENCY

WHEREAS, a Regional Council of Governments was created pursuant to Ohio Revised Code Chapter 167, to foster cooperation between Ohio's municipalities; and,

WHEREAS, the creation of the Regional Council of Governments was primarily to establish a central collection facility, the Regional Income Tax Agency (RITA), for the purpose of administering the income tax laws of the various participating member municipalities; and,

WHEREAS, this Council found it to be in the best interest of the preservation of the public peace, health or safety of the City of Napoleon and its inhabitants to join the Regional Council of Governments for the purpose of having the Regional Income Tax Agency administer the City of Napoleon's Tax Code and enter into an agreement for same, having unanimously passed Resolution No. 060-21 on January 3, 2022; and,

WHEREAS, this Council now desires to adopt the Regional Income Tax Agency (RITA) rules and regulations regarding the administration of said agreement; **Now Therefore,**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the Finance Director was previously authorized to execute on behalf of the City of Napoleon, Ohio, an agreement with the Regional Council of Governments for the administration and collection of the City's income tax through the Regional Income Tax Agency (RITA) upon such terms as directed in the agreement, subject to any changes deemed appropriate by the Law Director and approved as to form and correctness by the City Law Director; said agreement having been reviewed by this Council, and Resolution No. 060-21 being unanimously passed by this Council on January 3, 2022.

Section 2. That, this agreement, shall continue to be on file with the City Finance Director, which has been reviewed by this Council, and approved subject to any nonmaterial change deemed appropriate by the Finance Director and as approved to form and legality by the City Law Director; moreover, the Finance Director has previously been authorized to execute the same on behalf of the City.

Section 3. That, by the passage of this Resolution No. 014-22, the City of Napoleon hereby adopts the Regional Income Tax Agency (RITA) rules and regulations for administration of the income tax code for the City of Napoleon.


Section 4. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal

requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

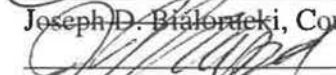
Section 5. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 6. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for proper funding for financial operations, a service necessary for public peace, health or safety; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law. Further, the Emergency Clause is necessary to begin the process in a timely manner and to ensure the smooth transition to RITA with the continued and necessary daily operations of the City's income tax department, and for further reasons as stated in the Preamble hereof.

Passed: April 4, 2022

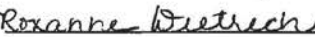

Joseph D. Bialorucki, Council President Pro-tem

Approved: April 4, 2022


Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:



Roxanne Dietrich, Clerk of Council

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 014-22 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, 2022; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Roxanne Dietrich, Clerk of Council

Certification

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, Ohio, do hereby certify that this document is a true and correct copy of Resolution No. 014-22 passed by City Council on April 4, 2022.


Roxanne Dietrich ~ Clerk

April 4, 2022
Date