

**TITLE NINE - Taxation**  
 Chap. 181. Income Tax.  
 Chap. 183. Motor Vehicle License Tax.

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**CHAPTER 181**  
**Income Tax**

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**CROSS REFERENCES**  
 Municipal income taxes - see Ohio R.C. Ch. 718

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**181.01 PURPOSE.**

To provide funds for the purpose of general municipal operations, improvement of local law protection, improvement of facilities by capital improvements of the Village of South Amherst there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.  
 (Ord. 424. Passed 6-8-70.)

**181.02 DEFINITIONS.**

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

- (a) "Administrator" means the individual designated by this chapter, whether appointed or elected, to administer and enforce the provisions of this chapter.
- (b) "Association" means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.
- (c) "Assignment" means the assignment made by a resident of South Amherst of claim for refund due from another taxing municipality granting credit to nonresidents thereof.
- (d) "Board of Review" means the Board created by and constituted as provided in Section 181.13.
- (e) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit, or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity.
- (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, or foreign country or dependency.
- (g) "Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer.
- (h) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other compensation basis.
- (i) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31<sup>st</sup>.
- (j) "Gross receipts" means the total income from any source whatsoever.
- (k) "Net profits" means a net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes, without deduction of taxes imposed by this chapter, federal, state and other taxes based on income; and in the case of an association, without deduction of salaries paid to partners and other owners; and otherwise adjusted to the requirements of this chapter.
- (l) "Nonresident" means an individual domiciled outside the Village of South Amherst.
- (m) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Village of South Amherst.
- (n) "Person" means every natural person, partnership, fiduciary, association, or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

- (o) "Place of business" means any bona fide office (other than a mere statutory office), factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.
- (p) "Reciprocity credit" means the credit granted by a municipality to its residents, and to nonresidents whose city of residence grants similar credit to nonresidents thereof, based on twenty-five percent (25%) of the lesser of the two rates.
- (q) "Resident" means an individual domiciled in the Village of South Amherst.
- (r) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Village of South Amherst.
- (s) "Taxable income" means wages, salaries and other compensation paid by an employer or employers before any deduction and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.
- (t) "Taxable year" means the calendar year, or the fiscal year upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.
- (u) "Taxing community" means any municipal corporation levying a municipal income tax on salaries, wages, commissions and other compensation earned by individuals, and on the net profits earned from the operation of a business, profession or other activity.
- (v) "Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return or pay a tax.

The singular shall include the plural, and the masculine shall include feminine and the neuter. (Ord. 424. Passed 6-8-70.)

### 181.03 IMPOSITION OF TAX.

(a) Subject to the provisions of Section 181.16, an annual tax for the purpose specified in Section 181.01 hereof shall be imposed on and after January 1, 1971 at the rate of one percent (1%) per annum upon the following:

- (1) On all salaries, wages, commissions, and other compensation earned during the effective period of the chapter by residents of the Village of South Amherst.
- (2) On all salaries, wages, commissions and other compensation earned during the effective period of the chapter by nonresidents for work done or services performed or rendered in South Amherst.
- (3) A. On the portion attributable to South Amherst of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in South Amherst.
- B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a resident unincorporated business entity not attributable to South Amherst and not levied against such unincorporated business entity. Provided, however, that the liability of an individual partner or owner taxable hereunder on income attributable to another taxing municipality shall be subject to the relief and reciprocity provisions of Section 181.15 hereof.

- (4) A. On the portion attributable to South Amherst of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in South Amherst, whether or not such unincorporated business entity has an office or place of business in South Amherst.
- B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a nonresident unincorporated business entity not attributable to South Amherst and not levied against such unincorporated business entity. Provided, however, that the liability of an individual partner or owner taxable hereunder on income attributable to another taxing municipality shall be subject to the relief and reciprocity provisions of Section 181.15 hereof.
- (5) On the portion attributable to South Amherst, of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in South Amherst, whether or not such corporations have an office or place of business in South Amherst.

(b) The portion of net profits attributable to South Amherst of a taxpayer conducting a business, profession or other activity both within the without the boundaries of South Amherst shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations adopted by the Administrator pursuant to this chapter.

(c) Operating Loss Carry Forward.

- (1) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1970, allocable to South Amherst may be applied against the portion of the succeeding year(s) allocable to South Amherst, until exhausted but in no event for more than five taxable years. No portion of net operating loss shall be carried back against net profits of any prior year.
- (2) The portion of a net operating loss sustained shall be allocated to South Amherst in the same manner as provided herein for allocating net profits to South Amherst.
- (3) The Administrator shall provide by rules and regulations the manner in which such net operating loss carry forward shall be determined.

(d) Consolidated Returns.

- (1) Filing of consolidated returns may be permitted or required in accordance with rules and regulations prescribed by the Administrator.

- (2) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in the case of any person operating a division, branch, factory, office, laboratory or activity within South Amherst constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to South Amherst. If the Administrator finds net profits are not properly allocated to South Amherst by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to South Amherst.

(e) Exceptions. The tax provided for herein shall not be levied upon the military pay or allowances of members of the armed forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio R.C. 718.01 to the extent that such net profits are exempted from municipal income taxes under said section. (Ord. 424. Passed 6-8-70.)

#### **181.04 EFFECTIVE PERIOD.**

Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned from January 1, 1971. (Ord. 424. Passed 6-8-70.)

#### **181.05 RETURN AND PAYMENT OF TAX.**

(a) Each taxpayer, except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 30 of the year following the effective date of this chapter, and on or before April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period. The Administrator is hereby authorized to provide by regulations that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Administrator shall be accepted as the return required of any employee whose sole income, subject to tax under this chapter, is such salaries, wages, commissions or other compensation.

(b) The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator setting forth:

- (1) A. The aggregate amount of salaries, wages, commissions and other compensation earned; and
- B. The gross income from a business, profession or other activity less allowable expenses incurred in the acquisition of such gross income;
- C. Such income shall include only income earned during the year, or portion thereof, covered by the return and subject to the tax imposed by this chapter;

- (2) A. The amount of tax imposed by this chapter on income reported;
- B. Any credits to which the taxpayer may be entitled under the provisions of Section 181.06, 181.07 and 181.15.

(c) The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six months or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period extended.

- (d) (1) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the balance of tax due, if any, after deducting:
  - A. The amount of South Amherst income tax deducted or withheld at the source pursuant to Section 181.06 hereof;
  - B. Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 181.07 hereof.
  - C. Any credit allowable under the provisions of Section 181.15 hereof.
- (2) Should the return, or the records of the Administrator indicate an overpayment of the tax to which the Village of South Amherst is entitled under the provisions of this chapter, such overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the Administrator, shall be rendered or transferred against any subsequent liability. Provided, however, that overpayments of less than one dollar (\$1.00) shall not be refunded.

- (e) (1) Amended returns. Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 181.11 and 181.15. Such amended returns shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.
- (2) Within three months from the final determination of any federal tax liability affecting the taxpayer's South Amherst tax liability, such taxpayer shall make and file an amended South Amherst return showing income subject to the South Amherst tax based upon such final determination of federal tax liability, and pay an additional tax shown due thereon or make claim for refund of any overpayment.  
(Ord. 424. Passed 6-8-70.)

**181.06 COLLECTION AT SOURCE.**

- (a) (1) Each employer within or doing business within the Village of South Amherst who employs one or more persons on a salary, wage, commission or other compensation basis shall, at the time of payment thereof, deduct the tax of one percent (1%) from the gross salaries, wages, commissions or other compensation earned by South Amherst residents regardless of where such compensation was earned and shall deduct the tax of one percent (1%) from the salaries, wages, commissions or other compensation earned within South Amherst by nonresidents.
- (2) Notwithstanding the provisions of subsection (a)(1) hereof, where such employer employs a South Amherst resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to the Village of South Amherst only the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this chapter.
- (3) Each such employer shall, on or before the last day of the month following each calendar quarter, make a return and remit to the Village of South Amherst the tax hereby required to be withheld. Such return shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have in fact been withheld.
- (4) On or before the 31<sup>st</sup> day of January following any calendar year such employer shall file with the Administrator an information return for each employee for whom South Amherst 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 South Amherst income tax withheld from each employee.

(b) Such employer, in collecting said tax, shall be deemed to hold the same until payment is made by such employer to South Amherst as a trustee for the benefit of South Amherst, and any such tax collected by such employer from his employees shall, until the same is paid to South Amherst, be deemed a trust fund in the hands of such employer.  
(Ord. 424. Passed 6-8-70.)

**181.07 DECLARATIONS.**

(a) Every person who anticipates any taxable income which is not subject to Section 181.06 or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.03 hereof shall file a declaration setting forth such estimated profit or loss from such business activity, together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages from which tax will be withheld and remitted to the Village of South Amherst in accordance with Section 181.06 hereof, such person need not file a declaration.

- (b)
  - (1) Such declaration shall be filed on or before April 30 of each year during the life of this chapter or within four months of the date the taxpayer becomes subject to tax for the first time.
  - (2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.
- (c)
  - (1) Such declaration shall be filed upon a form furnished by or obtainable from the Administrator. Credit shall be taken for South Amherst income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax payable to other taxing municipalities in accordance with the provisions of Section 181.15 hereof.
  - (2) The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date as provided herein.
- (d) The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Administrator at least one-fourth of the estimated annual tax due after deducting:
  - (1) Any portion of the tax to be deducted or withheld at the source pursuant to Section 181.06 hereof.
  - (2) Any credits allowable under the provisions of Section 181.15 hereof; and
  - (3) Any overpayment of previous year's tax liability which taxpayer has not elected to have refunded.

At least a similar amount shall be paid on or before the last day of the sixth, ninth and twelfth months after the beginning of the taxpayer's taxable year, provided that in case an amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.

(e) On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the Village of South Amherst shall be paid therewith in accordance with the provisions of Section 181.05 hereof.  
(Ord. 424. Passed 6-8-70.)

(f) Any entity or person subject to the provisions of this chapter who fails to make declarations required hereunder and fails to pay or under-pays quarterly estimates which are not covered by withholding by an employer, shall be fined. Said fine shall not be more than fifteen dollars (\$15.00) for each quarter of non or underpayment together with interest at the rate of ten percent (10%) per annum, on those amounts unpaid and due and owing to the Village. Any person or entity whose total annual income tax liability hereunder is eighty dollars (\$80.00) or less need not file such declaration.  
(Ord. 825. Passed 12-13-93.)

**181.08 DUTIES OF THE ADMINISTRATOR.**

- (a) (1) It shall be the duty of the Treasurer to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies so received.
- (2) It shall be the duty of the Administrator to enforce payment of all taxes owing South Amherst, to keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and show the dates and amounts of payments thereof.

(b) Said Administrator is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and to promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns.

The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this chapter. Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Sections 181.11 and 181.12 shall apply.

(c) 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 Administrator may determine the amount of tax appearing to be due South Amherst 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.

(d) Subject to the consent of the Board of Review or pursuant to regulation approved by said Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section 181.10.  
(Ord. 424. Passed 6-8-70.)

**181.09 INVESTIGATIVE POWERS OF THE ADMINISTRATOR;  
PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.**

(a) The Administrator, or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or of any taxpayer or person subject to or whom the Administrator believes is subject to the provisions of this chapter for the purpose of verifying the accuracy of any return and/or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish upon written request by the Administrator or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records, and federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records and federal income tax returns, or the refusal to submit to such examination by any employer or person subject to or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 181.12.

(d) Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this chapter, 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 months, or both. Each disclosure shall constitute a separate offense.

(e) Every taxpayer shall retain all records necessary to compute his tax liability for a period of five years from date his return is filed or the withholding taxes are paid.  
(Ord. 424. Passed 6-8-70.)

#### **181.10 INTEREST AND PENALTIES.**

(a) All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of one-half of one percent ( $\frac{1}{2}\%$ ) per month or fraction thereof.

(b) In addition to interest as provided in subsection (a) hereof, penalties based on the unpaid tax are hereby imposed as follows:

- (1) For failure to pay taxes due, other than taxes withheld, one-half percent ( $\frac{1}{2}\%$ ) per month or fraction thereof.
- (2) For failure to remit taxes withheld from employees: three percent (3%) per month or fraction thereof.  
(Ord. 424. Passed 6-8-70.)
- (3) Failure to file a tax return in a timely fashion shall, notwithstanding any other provision of this chapter, result in a civil fine of twenty-five dollars (\$25.00).  
(Ord. 825. Passed 12-13-93.)

(c) A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator; and provided further that in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three months after final determination of the federal tax liability.

(d) Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both. (Ord. 424. Passed 6-8-70.)

#### **181.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.**

(a) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, omission of a substantial portion of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed, whichever is later; provided, however, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitations, the period within which an additional assessment may be made by the Administrator shall be one year from the time of the final determination of the federal tax liability.

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the date which such payment was made or the return was due or within three months after final determination of the federal tax liability, whichever is later.

(c) Amounts of less than one dollars (\$1.00) shall not be collected or refunded. (Ord. 424. Passed 6-8-70.)

#### **181.12 VIOLATION; PENALTIES.**

(a) Any person who shall:

- (1) Fail, neglect or refuse to make any return or declaration required by this chapter; or
- (2) Make any incomplete, false or fraudulent return; or
- (3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter; or
- (4) Fail, neglect or refuse to withhold the tax from his employees, or remit such withholding to the Administrator; or
- (5) Refuse to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers and federal income tax return relating to the income or net profits of a taxpayer; or
- (6) Fail to appear in front of the Administrator and to produce his books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or
- (7) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
- (8) Fail to comply with the provisions of this chapter or subpoena of the Administrator authorized hereby; or
- (9) Give to an employer false information as to his true name, correct social security number and residence address or fail to promptly notify an employer of any change in residence address or date thereof; or
- (10) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and South Amherst tax withheld, or knowingly give the Administrator false information; or

(11) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter, shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months or both, for each offense.

(b) All prosecutions under this section must be commenced within five years from the time of the offense complained of except in the case of failure to file a return or in the case of filing a false or fraudulent return, in which event the limitation of time within which prosecution must be commenced shall be ten years from the date the return was due or the date the false or fraudulent return was filed.

(c) The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form or from paying the tax.  
(Ord. 424. Passed 6-8-70.)

#### **181.13 BOARD OF REVIEW.**

(a) A Board of Review, consisting of a chairman and two other individuals, each to be appointed by the chief executive of the Village of South Amherst is hereby created. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 181.09 hereof with reference to the confidential character of information required to be disclosed by the chapter shall apply to such matters as may be heard before the Board on appeal

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this chapter, must be approved by the Board of Review before the same becomes effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

(c) Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this chapter may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such ruling or decision or any part thereof.  
(Ord. 424. Passed 6-8-70.)

#### **181.14 ALLOCATION OF FUNDS.**

(a) The funds collected under the provisions of this chapter shall be applied for the following purposes, to-wit:

- (1) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and the cost of administering and enforcing the provisions thereof.
- (2) The balance of the funds collected each year under the provisions of this chapter shall be paid into special funds which are hereby established for the following purposes:

- A. Purchase and maintenance of new and additional equipment for the Department of Public Service and Public Safety;
- B. Extension, enlargement or improvement of municipal services or facilities;
- C. Street improvement and repair;
- D. Construction, remodeling or enlargement of public buildings.

(b) Council shall determine by resolution the amount or percentage of such tax receipts to be allocated annually to such special funds created by subsection (a) hereof. Council, if and when necessary, may appropriate monies from any or all of such special funds for public disaster or civil emergency, but in no event shall such appropriations exceed the actual need for such funds. Any unexpended balances from such funds so appropriated shall be returned to the special funds respectively from which appropriated.  
(Ord. 424. Passed 6-8-70.)

#### **181.15 RELIEF AND RECIPROCITY PROVISIONS.**

(a) When a resident of South Amherst is subject to and has paid or acknowledged liability for a municipal income tax in another municipality on the same income taxable under this chapter, such South Amherst resident shall nonetheless still be liable to the Village of South Amherst, pursuant to the terms of this section, to pay one-half of one percent (.005) percent of such taxable income to the Village of South Amherst.  
(Ord. 800. Passed 11-9-92.)

(b) When a nonresident of South Amherst is subject to the tax imposed by this chapter, and is also subject to tax on the same income in the municipality of his residence, he shall not be allowed any credit or claim of refund, nor will the Village of South Amherst acknowledge or allow any claim for refund of any portion of such tax so levied.

(c) The credit provided for in subsection (a) hereof will not be allowed unless the same is claimed in a timely return or form acceptable to and filed with the Administrator. If the event a taxpayer fails, neglects or refuses to file such timely return or form, he shall not be entitled to such credit and shall be liable for the full amount of tax assessed by this chapter, together with such interest and penalties, both civil and criminal, as are prescribed in this chapter.  
(Ord. 564. Passed 12-12-77.)

#### **181.16 SAVING CLAUSE.**

If any sentence, clause, section or part of this chapter 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 clause, sentence, section or part of this chapter and shall not affect or impair the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of the Council of the Village of South Amherst that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.  
(Ord. 424. Passed 6-8-70.)

**181.17 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.**

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until revoked and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of the 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 chapter shall have been fully terminated, subject to the limitations contained in Sections 181.11 and 181.12.

(b) Annual returns for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 181.05 and 181.06 as though the same were continuing. (Ord. 424. Passed 6-8-70.)

**181.18 PAYMENT PLAN AGREEMENTS.**

The Tax Administrator may enter into Payment Plan Agreements with delinquent taxpayers pursuant to a copy of the plan attached to Ordinance 1055 as Exhibit A as if fully rewritten herein. (Ord. 1055. Passed 2-26-01.)