

CHAPTER 35: INCOME TAX

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GENERAL PROVISIONS

35.01 Purpose

The Purpose of this subchapter is to provide funds for the purpose of general extension and enlargement of municipal services and facilities and capital improvement, water, sewer, and roads of this municipality there shall be, and is hereby, levied a tax on salaries, commissions and other compensation, and on the net profits as hereinafter provided, with the exception that natural persons age 18 years and younger shall be exempted

from paying the tax levied herein and employers shall be exempted from the operation of this chapter with regard to employees under age 18 years and younger. The same exemptions as set forth above shall apply to full-time college students under the age of 24 years and their employers.

35.02 DEFINITIONS

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ADMINISTRATOR. The individual designated by the chapter, whether appointed or elected, to administer and enforce the provisions of this chapter.

ASSOCIATION. A partnership, limited partnership, or any form of unincorporated enterprise, owned by two or more persons.

BOARD OF REVIEW. The board created by and constituted as provided in Section 35.32.

BUSINESS. 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, including but not limited to the renting or leasing of property, real, personal, or mixed.

CORPORATION. A Corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state.

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territory, or foreign country or dependency, including a Sub-Chapter S Corporation and Limited Liability Corporation.

EMPLOYEE. One who works for wages, salary, commission or other type of compensation in the service of an employer.

EMPLOYER. 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.

FISCAL YEAR. An accounting period of 12 months or less ending on any day other than December 31.

GROSS RECEIPTS. The total income from any source whatsoever.

NET PROFITS. A net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary, reasonable 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 exclusive of the amount of Ohio franchise tax computed on the net worth basis; 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.

NON-RESIDENT. An individual domiciled outside this municipality.

NON-RESIDENT UNINCORPORATED BUSINESS ENTITY. An unincorporated business entity does not have an office or place of business within this municipality.

PERSON. 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.

PLACE OF BUSINESS. 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/her regular employees regularly in attendance.

RESIDENT. An individual domiciled in this municipality.

RESIDENT UNINCORPORATED BUSINESS ENTITY. An unincorporated business entity having an office or place of business within this municipality.

TAXABLE INCOME. Wages, salaries, and other compensation paid by an employer or employers before any deductions 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.

TAXABLE YEAR. The calendar year, or the fiscal year upon the basis of which 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.

TAXPAYER. 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 the feminine and the neuter.

§ 35.03 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 any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is declared to be the intention of the Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence,

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TAXATION PROCEDURES

§ 35.15 IMPOSITION OF TAX.

(A) *Tax Rates Imposed.* Subject to the provisions of § 35.03 of this chapter, an annual tax for the purposes specified in § 35.01 hereof shall be imposed on and after February 4, 2008 at the rate of 1% per annum upon the following:

(1) On all salaries, income, wages, commissions and other compensation earned during the effective period of the chapter by residents of this municipality.

(2) On all salaries, income, wages, commissions and other compensation earned during the effective period of the chapter by non-residents for work done or services performed or rendered in this municipality.

(a) On the portion attributable to this municipality 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 this municipality.

(b) On the portion of 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 this municipality and not levied against such unincorporated business entity by this municipality.

(c) On the portion attributable to this municipality of the net profits earned during the effective period of this chapter of all non-resident incorporated businesses, professions or other entities, derived from sales made, work done, or services performed or rendered and business or other activities conducted in this municipality, whether or not such

unincorporated business entity has an office or place of business in this municipality.

(d) 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 non-resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

(3) On the portion attributable to this municipality, 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 this municipality, whether or not such corporations have an office or place of business in this municipality.

(B) *Portions of Net Profits.* The portion of the net profits attributable to this municipality of a taxpayer conducting a business, profession or other activity both within and without the boundaries of this municipality shall be determined as provided in 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 new operating loss sustained in any taxable year subsequent to February 4, 2008, allocable to this municipality may be applied against the portion of the profit of succeeding years allocable to this municipality, 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.

(2) The portion of a net operating loss sustained shall be allocated to this municipality in the same manner as provided herein for allocating net profits to this municipality.

(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.*

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

(2) 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 this municipality constituting a portion only of its total business, the Administrator shall require such additional information as he or she may deem necessary to ascertain whether net profits are properly allocated to this municipality. If the Administrator finds net profits are not properly allocated to this municipality 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/she shall make such allocation as he/she deems appropriate to produce a fair and proper allocation of net profits to this municipality.

(E) *Exception.* 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 R.C. § 718.01 to the extent that such net profits are exempted from municipal income taxes under the section.

§ 35.16 EFFECTIVE PERIOD.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits or businesses, professions or other activities earned on or after February 4, 2008

§ 35.17 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 regulation that the return of an employer or employers, showing the amount of tax deducted by the employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him/her or them to the Administrator shall be accepted unless otherwise specified as the return required of any employee whose sole income, subject to tax under this chapter, is such salary, 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) The aggregate amounts of salaries, income, wages, commissions or other compensation earned and gross income from business, profession or other activity, less allowable ordinary, reasonable, and necessary expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax;

(2) The amount of the tax imposed by this chapter on such earnings, income and profits; and

(3) Such other pertinent statements, information returns, or other information as the Administrator may require.

(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 shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

(1) The taxpayer making a return shall, at

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the time of the filing thereof, pay to the Administrator the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of § 35.16 of this chapter, or where any portion of the tax shall have been paid by the taxpayer pursuant to the provisions of § 35.17 of this chapter, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with § 35.21 hereof, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.

(2) A taxpayer who has overpaid the amount of tax to which this municipality is entitled under the provisions of this section may have such overpayment applied against any subsequent liability or, at his or her election indicated on the return, such overpayment (or party thereof) shall be refunded, provided that no additional taxes or refunds of less than \$1 shall be collected or refunded.

(E) 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 §§ 35.19 and 35.21. 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.

(F) Within three months from the final determination of any federal tax liability affecting the taxpayer's tax liability to this municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of this municipality based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

§ 35.18 COLLECTION AT SOURCE.

(A) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within this municipality

shall deduct at the time of the payment of such salary, income, wage, commission or other compensation, the tax of 1% of the gross salaries, income, wages, commissions or other compensation due by the employer to employee or the tips or gratuities reported to the employer by each the employee for social security or federal income tax purposes and shall on or before the last day of the month following the close of each calendar quarter make a return and pay to the Administrator the amount of taxes so deducted. Returns shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed there for 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.

(B) Such employee in collecting the tax shall be deemed to hold the same, until payment is made by such employer to this municipality, as a Trustee for the benefit of this municipality and any such tax collected by such employer from his employees, shall, until the same is paid to this municipality, be deemed a trust fund in the hands of such employer.

(C) On or before January 31 of each year beginning with the year 2009 each employer shall file a withholding return setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his/her employees and such other information as may be required by the Administrator. All payments not subject to withholding shall be reported on a form required by the Administrator.

(D) The Tax Administrator for good cause may require immediate returns and payments to be submitted to his/her office.

§ 35.19 DECLARATIONS.

(A) Every person who anticipates any taxable income which is not subject to § 35.18 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by § 35.15 shall file a declaration setting forth such estimated income or the estimated profit or loss from such business

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activity together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages from which the tax will be withheld and remitted to this municipality in accordance with § 35.18 hereof, such person need not file a declaration.

(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.

(3) Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator, provided, however, credit shall be taken for this municipality's income tax to be withheld from any portion of such income. In accordance with the provisions of § 35.23 hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

(B) The original declaration (or any subsequent amendment thereof may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.

(1) Such declaration or estimated tax to be paid this municipality shall be accompanied by a payment of at least one-fourth of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the sixth, ninth and thirteenth months after the beginning of the taxable year. Provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(2) 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 this municipality shall be paid therewith in accordance with the provisions of § 35.17 hereof.

§ 35.20 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 $\frac{1}{2}$ % per month or fraction thereof.

(B) In addition to interest as provided in division (A) hereof, penalties based on the unpaid tax are hereby imposed as follows:

(1) For failure to pay taxes due, other than taxes withheld; $1\frac{1}{2}$ % per month or fraction thereof.

(2) For failure to remit taxes withheld from employees; 5 % per month or fraction thereof.

(C) Exceptions. 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/or interest, the Board may nevertheless abate penalty or interest, or both.

§ 35.21 COLLECTION OF UNPAID TAXES AND REFUND OF OVERPAYMENT.

(A) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon by a civil action at law. All additional assessments shall be made and all civil actions to recover municipal income taxes and penalties and interest thereon shall be brought within three years after the tax was due or the return was filed, whichever is later.

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(B) Taxes erroneously paid shall not be refunded unless a claim for a refund is made. Claims for refund of municipal income taxes must be brought within the time limitation provided in division (A) of this section.

(C) Amounts of less than \$1 shall not be collected or refunded.

§ 35.22 ALLOCATION OF FUNDS.

All funds collected under this chapter shall be deposited in the general fund.

§ 35.23 MUNICIPAL INCOME TAX CREDIT.

A. When a resident of Creston is subject to a municipal income tax in another municipality on the same income taxable in this Ordinance a credit shall be allowed equal to such tax against the Creston income tax.

B. In the event a Creston resident fails, neglects or refuses to file an income tax form or other form as prescribed by the Village Clerk/Treasurer, he shall not be entitled to such credit and shall be considered in violation of this Ordinance for failure to file a return and make payment of taxes due hereunder.

§ 35.24 COLLECTION AFTER TERMINATION.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, 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 taxes levied hereunder 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 §§ 35.21 and 35.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in §§ 35.17 and 35.18 this chapter as though the same were continuing.

ADMINISTRATION AND ENFORCEMENT

§ 35.30 ADMINISTRATOR; DUTIES.

(A) It shall be the duty of the Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; to report all monies so received; and to send to the village all monies collected.

(B) It shall be the duty of the Administrator to enforce payment of all taxes owing this municipality, to keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or to make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

(C) The 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 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.

(D) 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 or she is unable to pay the full amount of the tax due.

(1) Authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him or her under the chapter.

(2) 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 §§ 35.21 and 35.99 of the chapter 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 this municipality from the taxpayer and shall send to such taxpayer a written statement showing the amount of

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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 the Board or Review, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by § 35.20.

§ 35.31 INVESTIGATIVE POWERS; 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 made, 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 or her 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 or her and may examine such person, under oath, concerning any income which was or should have been reported 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 or her, whether as parties or witnesses, whenever he or she 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 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 tax 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 § 35.99.

(D) Any information gained as a result of any returns, investigations, verifications or hearings before the Administrator, required by the chapter or authorized by these rules and regulations shall be confidential and no disclosure thereof shall be made except for official purposes or as ordered by a court of competent jurisdiction. Any person divulging such information shall be guilty of a misdemeanor punishable by a maximum fine of \$500 or imprisonment for not more than six months, or both. Each disclosure shall constitute a separate offense.

(E) In addition to the above penalty, any employee of this municipality who violates the provisions of this chapter relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

(F) Every taxpayer shall retain all records necessary to compute his or her tax liability for a period of five years from the date his or her return is filed, or the withholding taxes are paid.

§ 35.32 BOARD OF REVIEW.

(A) The Board of Review, consisting of a chairman and two other individuals to be appointed by the Village Council 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 § 35.31 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 of Review 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 become effective. The Board shall

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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 30 days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, having jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

Cross-reference:

*Departments, Boards, and Commissions, see
Chapter 32*

§ 35.99 PENALTY.

(A) Any person shall be guilty of a misdemeanor and shall be fined not more than \$500 or imprisoned not more than six months or both if he or she:

(1) Fails, neglects or refuses to make any return or declaration required by this chapter; or

(2) Makes any incomplete, false or fraudulent return; or

(3) Willfully fails, neglects or refuses to pay the tax, penalties or interest imposed by this chapter; or

(4) Willfully fails, neglects or refuses to withhold the tax from his or her employees or remit such withholding to the Administrator; or

(5) Refuses to permit the Administrator or any duly authorized agent or employee to examine his/her books, records, papers and federal income tax returns relating to the income or net profits of a taxpayer; or

(6) Fails to appear before the Administrator and to produce his or her 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) Refuses to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or

(8) Fails to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby; or

(9) Gives to an employer false information as to true name, correct social security number and residence address, or fail to promptly notify an employer of any change in residence address and date thereof; or

(10) Fails to sue ordinary diligence in maintaining proper records of employee's residence addresses, total wages paid and this municipality's income tax withheld, or to knowingly give the Administrator false information; or

(11) Attempts to do anything whatsoever to avoid the payment of the whole or any part of the tax penalties or interest imposed by this chapter;

(B) Prosecutions for an offense made punishable under this section or any other provision of 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 income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him or her from making any information return, return or declaration, from filing such form, or from paying the tax.

RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30041

Ordinance No. _____

Passed February 4 20 08

ORDINANCE NO. 08-4

AN ORDINANCE OF THE VILLAGE OF CRESTON, WAYNE AND MEDINA COUNTY, OHIO, IMPOSING A ONE PERCENT INCOME TAX IN THE VILLAGE AND DECLARING AN EMERGENCY.

WHEREAS, Council of the Village of Creston, Wayne and Medina County, Ohio, has determined that it is in the best interests of the Village and the inhabitants of the Village to have a municipal income tax.

NOW, THEREFORE, be it ordained by the Council of the Village of Creston, Wayne and Medina County, Ohio.

SECTION ONE

A municipal income tax is hereby established in accordance with the provisions of this Ordinance and Exhibit "A" attached hereto consisting of nine pages.

SECTION TWO

This Ordinance is hereby declared to be an emergency measure necessary for the health, peace and safety of the inhabitants of the Village of Creston and further for the reason that the funds provided by the tax are necessary to continue Village services protection to the inhabitants of the Village and therefore, this Ordinance shall go into force and be in effect on and after its passage.

MAYOR WILLIAM ARMENTROUT

Helen Uhler, Clerk/Treasurer

I, Helen Uhler, Clerk/Treasurer of the Village of Creston, Wayne County, Ohio, hereby certify that this is a true and correct copy of the Ordinance as adopted by the Village.

Helen Uhler, Clerk/Treasurer