

TITLE NINE - Taxation
 Chap. 181. Income Tax.
 Chap. 183. Income Tax Rules and Regulations.

CHAPTER 181
Income Tax

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CROSS REFERENCES

Payroll deductions - see Ohio R.C. 9.42
 Municipal income taxes - see Ohio R.C. Ch. 718
 State income tax - see Ohio R.C. Ch. 5747

181.01 DEFINITIONS.

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

- (a) "Adjusted Federal Taxable Income" means A "C" corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, but including subsequent adjustments from required additions and deductions. Pass-through entities must compute "Adjusted Federal Taxable Income" as if the pass-through entity was a "C" corporation. This definition does not apply to any taxpayer required to file a return under Ohio Revised Code (ORC) section 5745.03 or to the net profit from a sole proprietorship. This definition is effective for tax years beginning on or after January 1, 2004.

- (b) "Administrator" means the Director of Finance.
- (c) "Association" means a partnership, limited partnership, limited liability company, or any other form of unincorporated enterprise.
- (d) "Board of Review" means the Board created by and constituted as provided in Section 181.16.
- (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, limited partnership, corporation, association, or any other entity.
- (f) "Corporation" means a corporation or joint stock association, including Chapter S Corporations as defined in the federal tax code, 26 U.S.C. 1361, organized under the laws of the United States, the State, or any other state, territory, foreign country, or dependency.
- (g) "Domicile" means the permanent legal residence of a taxpayer. A taxpayer may have more than one residence but not more than one domicile.
- (h) "Employee" means an individual who receives wages, salary, commission or other type of compensation or other income in the service of an employer.
- (i) "Employer" means an individual, partnership, limited 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 or other income basis.
- (j) "Fiscal Year" means an accounting period of twelve (12) months or less ending on any date other than December 31st.
- (k) "Gross Receipts" means the total revenue derived from sales, work done, or service rendered, before any deductions, exceptions, or credits are claimed.
- (l) "Income" means all monies derived from any source whatsoever, including but not limited to:
 - (1) All salaries, wages, commissions, other compensation and other income from whatever source received by residents of the Village of Montpelier.
 - (2) All salaries, wages, commissions, other compensation and other income from whatsoever source received by nonresidents for work done or services performed or rendered or activities conducted in the Village of Montpelier.
 - (3) The portion attributable to the city of the net profits of all unincorporated businesses, associations, professions, corporations, or other entities, from sales made, work done, services performed or rendered, and business or other activities conducted in the Village of Montpelier.
- (m) "Municipality" means the Village of Montpelier.
- (n) "Net profits" mean, for taxable years prior to 2004, the net gain from the operation of a business, profession, or enterprise, after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system (i.e., either cash or accrual) used by the taxpayer for federal income tax purposes without deduction of taxes imposed by this chapter, and Federal and State and other taxes based on income, and in case of an association, without deduction of salaries paid to partners and other owners; and as otherwise adjusted to the requirements of this chapter and the rules & regulations promulgated by the Director of Finance. (For taxable years 2004 and later, see "adjusted federal taxable income".)
- (o) "Nonresident" means an individual domiciled outside the Village.
- (p) "Nonresident unincorporated business entity" means an unincorporated business entity not having a place of business within the Village.

- (q) "Other Entity" means any agency, association, authority, body, commission, organization or person not previously named or defined and includes fiduciaries located within the Village.
- (r) "Person" means every natural person, partnership, limited partnership, corporation, fiduciary, or association. Whenever used in any clause prescribing and imposing a penalty, the term person as applied to any association, shall mean the partners or members thereof, and as applied to corporation, the officers thereof.
- (s) "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.
- (t) "Qualifying wage" means Wages as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, but including subsequent adjustments from required additions and deductions. "Qualifying wage" represents employees' income from which municipal tax shall be deducted by the employer, and any wages not considered a part of "qualifying wage" shall not be taxed by the Village of Montpelier. This definition is effective January 1, 2004.
- (u) "Resident" means an individual domiciled in the Village.
- (v) "Resident unincorporated business entity" means an unincorporated business entity having a place of business within the Village.
- (w) "Taxable income" means income minus the deductions and credits allowed by this chapter. (See "Income" definition.)
- (x) "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.
- (y) "Taxpayer" means a person, whether an individual, partnership, limited partnership, corporation, association, or other entity, required hereunder to file a return or to pay a tax
(Ord. 2019. Passed 12-20-04.)

181.02 APPLICATION.

This chapter shall not apply to any person, firm, corporation, or any property as to whom or which it is beyond the power of Council to impose the tax herein provided for.
(Ord. 2019. Passed 12-20-04.)

181.03 IMPOSITION OF TAX.

(a) To provide funds for the purpose of general municipal operations, maintenance of equipment, new equipment, extension, enlargement, and improvement of municipal services and facilities, and capital improvements of the Municipality, an annual tax shall be imposed on and after January 1, 2012, at the rate of one and six-tenths percent (1.6%) per annum upon the following:

- (1) On all qualifying wages, commissions, other compensation and other income earned or received by resident individuals of the Municipality. For further clarification "income" includes, but is not limited to, lottery, gambling, and sports winnings, and games of chance, and no deductions shall be permitted against these sources of income. However, if the taxpayer is considered a professional gambler for federal income tax purposes, related deductions as permitted by the Internal Revenue Code shall be allowed against gambling and sports winnings.

- (2) On all qualifying wages, commissions, other compensation and other income earned or received by nonresident individuals of the Municipality, for work done or services performed or rendered in the Municipality.
- (3) On the net profits attributable to the Municipality, earned or received by all resident unincorporated businesses, professions, and other entities derived from sales made, work done or services rendered or performed and business or other activities conducted in the Municipality.
- (4) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a resident unincorporated business entity attributable to the Municipality and not levied against such unincorporated business entity.
- (5) On the net profits attributable to the Municipality earned or received by all nonresident unincorporated businesses, professions, or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (6) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.
- (7) On the net profits earned or received by all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (8) The portion of the net profits attributable to the Municipality of a taxpayer conducting a business, profession, or other activity both within and without the boundaries of the Municipality shall be determined as provided in Ohio R.C. 718.
(Ord. 2019. Passed 12-20-04.)

181.031 RECREATION TAX.

(a) To provide funds for the acquisition, construction, renovation, equipping, operation, repair, and maintenance of Municipal recreational facilities of the Municipality, there be and hereby is levied, in addition to any other income tax imposed, a tax on income at the rate of .2% per annum for the period beginning July 1, 1988 and ending June 30, 1993, and thereafter at the rate of .1% per annum for a continuing period of time, upon the following:

- (1) On all qualifying wages, commissions, other compensation and other income earned or received by resident individuals of the Municipality.
- (2) On all qualifying wages, commissions, other compensation and other income earned or received by nonresident individuals of the Municipality, for work done or services performed or rendered in the Municipality.
- (3) On the net profits attributable to the Municipality earned or received by all resident unincorporated businesses, professions, and other entities derived from sales made, work done or services rendered or performed and business or other activities conducted in the Municipality.
- (4) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a resident unincorporated business entity attributable to the Municipality and not levied against such unincorporated business entity.
- (5) On the net profits attributable to the Municipality earned or received by all nonresident unincorporated businesses, professions, or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.

- (6) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.
- (7) On the net profits earned or received by all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (8) The portion of the net profits attributable to the Municipality of a taxpayer conducting a business, profession, or other activity both within and without the boundaries of the Municipality shall be determined as provided in Ohio R.C. 718.

(b) The taxes set forth in subsection (a) hereof shall be levied, collected and paid with respect to qualifying wages, commission, other compensation and other income earned received on and after July 1, 1988, and with respect to the net profit of business, professions and other activities earned on and after July 1, 1988. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after July 1, 1988, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis.

(c) The funds collected under the provisions of this section shall be deposited in the Park and Recreation Fund and said funds shall be disbursed in the following manner, to wit:

- (1) All of the gross available income tax receipts received annually which are attributable to the additional income tax levied pursuant to subsection (a) hereof shall be set aside and used for the acquisition, construction, renovation, equipping, operation, repair, and maintenance of municipal recreational facilities of the Municipality including, but not limited to, the payment of any architectural, engineering, legal, or other professional services related to the acquisition, construction, renovation, equipping, or repair of any such Municipal recreational facilities.
- (2) All expenses and costs of collecting the income taxes and the costs of administering and enforcing the provisions thereof shall be charged to the General Fund.

(Ord. 2019. Passed 12-20-04.)

181.032 SEWAGE TAX.

EDITOR'S NOTE: This section has been replaced with Section 181.035.
(Ord. 2019. Passed 12-20-04.)

181.033 ADDITIONAL RECREATION TAX.

EDITOR'S NOTE: This section has been replaced with Section 181.034.
(Ord. 2019. Passed 12-20-04.)

181.034 SUPPLEMENTAL RECREATION TAX.

(a) To provide funds for the acquisition, construction, renovation, equipping, operation, repair and maintenance of Municipal recreational facilities of the Municipality, there is levied, in addition to any other income tax imposed, a tax on income at the rate 0.1% per annum for a continuing period of time beginning July 1, 1998, upon the following:

- (1) On all qualifying wages, commissions, other compensation and other income earned or received by resident individuals of the Municipality.
- (2) On all qualifying wages, commissions, other compensation and other income earned or received by nonresident individuals of the Municipality, for work done or services performed or rendered in the Municipality.
- (3) On the net profits attributable to the Municipality; earned or received by all resident unincorporated businesses, professions, and other entities derived from sales made, work done or services rendered or performed and business or other activities conducted in the Municipality.
- (4) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a resident unincorporated business entity attributable to the Municipality and not levied against such unincorporated business entity.
- (5) On the net profits attributable to the Municipality earned or received by all nonresident unincorporated businesses, professions, or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (6) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.
- (7) On the net profits earned or received by all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (8) The portion of the net profits attributable to the Municipality of a taxpayer conducting a business, profession, or other activity both within and without the boundaries of the Municipality shall be determined as provided in Ohio R.C. 718.

(b) The tax set forth in subsection (a) hereof shall be levied, collected and paid with respect to qualifying wages, commissions, other compensation and other income earned or received on and after July 1, 1998, and with respect to the net profit of business, professions and other activities earned on and after July 1, 1998. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after July 1, 1998, to the close of the taxpayer's fiscal year; thereafter, the taxpayer shall report on its fiscal year basis.

(c) The funds collected under the provisions of this section shall be deposited in the Park and Recreation Fund and said funds shall be disbursed in the following manner, to wit:

- (1) All of the gross available income tax receipts received annually which are attributable to the additional income tax levied pursuant to subsection (a) hereof shall be set aside and used for the acquisition, construction, renovation, equipping, operation, repair and maintenance of Municipal recreational facilities of the Municipality including, but not limited to, the payment of any architectural, engineering, legal or other professional services related to the acquisition, construction, renovation, equipping or repair of any such Municipal recreational facilities.
- (2) All expenses and costs of collecting the income taxes and the costs of administering and enforcing the provisions thereof shall be charged to the General Fund.
(Ord. 2019. Passed 12-20-04.)

181.035 SEWER TAX.

(EDITOR'S NOTE: This section has been replaced with Section 181.037.)

181.036 SUPPLEMENTAL PARKS AND RECREATION TAX.

(a) To provide funds for the acquisition, construction, renovation, equipping, operation, repair and maintenance of municipal parks and recreational facilities of the Municipality, there is levied, in addition to any other income tax imposed, a tax on income at the rate 0.10% per annum for a continuing period of time beginning January 1, 2012, upon the following:

- (1) On all qualifying wages, commissions, other compensation and other income earned or received by resident individuals of the Municipality. For further clarification, "income" includes, but is not limited to, lottery, gambling, and sports winnings, and games of chance, and no deductions shall be permitted against these sources of income. However, if the taxpayer is considered a professional gambler for federal income tax purposes, related deductions as permitted by the Internal Revenue Code shall be allowed against gambling and sports winnings.
- (2) On all qualifying wages, commissions, other compensation and other income earned or received by nonresident individuals of the Municipality, for work done or services performed or rendered in the Municipality.
- (3) On the net profits attributable to the Municipality, earned or received by all resident unincorporated businesses, professions and other entities derived from sales made, work done or services rendered or performed and business or other activities conducted in the Municipality.
- (4) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a resident unincorporated business entity attributable to the Municipality and not levied against such unincorporated business entity.
- (5) On the net profits attributable to the Municipality earned or received by all nonresident unincorporated businesses, professions or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.

- (6) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.
- (7) On the net profits earned or received by all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (8) The portion of the net profits attributable to the Municipality of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Municipality shall be determined as provided in Ohio R.C. 718.

(b) The tax set forth in subsection (a) hereof shall be levied, collected and paid with respect to qualifying wages, commissions, other compensation and other income earned or received on and after January 1, 2012, and with respect to the net profit of business, professions and other activities earned on and after January 1, 2012. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on or after January 1, 2012, to the close of the taxpayer's fiscal year; thereafter, the taxpayer shall report on its fiscal year basis.

(c) The funds collected under the provisions of this section shall be deposited in the Park and Recreation Fund and said funds shall be disbursed in the following manner:

- (1) All of the gross available income tax receipts received annually which are attributable to the additional income tax levied pursuant to subsection (a) hereof shall be set aside and used for the acquisition, construction, renovation, equipping, operation, repair and maintenance of municipal parks and recreational facilities of the Municipality, including, but not limited to, the payment of any architectural, engineering, legal or other professional services related to the acquisition, construction, renovation, equipping or repair of any such municipal parks and recreational facilities.
- (2) All expenses and costs of collecting the income taxes and the costs of administering and enforcing the provisions thereof shall be charged to the General Fund. (Ord. 2122. Passed 5-9-11.)

181.037 SEWER TAX.

(a) To provide funds for improvements to the sewerage and storm drainage system of the Municipality and the payment of debt service on bonds, notes or other obligations incurred by the Municipality for such improvements, there is levied, in addition to any other income tax imposed, a tax on income at the rate of 0.3% per annum for the period beginning January 1, 2010 and ending December 31, 2019 upon the following:

- (1) On all qualifying wages, commissions, other compensation and other income earned or received by resident individuals of the Municipality. For further clarification, "income" includes, but is not limited to, lottery, gambling, and sports winnings, and games of chance, and no deductions shall be permitted against these sources of income. However, if a taxpayer is considered a professional gambler for federal income tax purposes, related deductions as permitted by the Internal Revenue Code shall be allowed against gambling and sports winnings.
- (2) On all qualifying wages, commissions, other compensation and other income earned or received by nonresident individuals of the Municipality, for work done or services performed or rendered in the Municipality.
- (3) On the net profits attributable to the Municipality earned or received by all resident unincorporated businesses, professions, and other entities derived from sales made, work done or services rendered or performed and business or other activities conducted in the Municipality.
- (4) On the portion of the distributive share of the net profits earned or received by a resident individual, partner or owner of a resident unincorporated business entity attributable to the Municipality and not levied against such unincorporated business entity.
- (5) On the net profits attributable to the Municipality earned or received by all nonresident unincorporated businesses, professions, or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (6) On the portion of the distributive share of the net profits earned or received by a resident individual, partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.
- (7) On the net profits earned or received by all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (8) The portion of the net profits attributable to the Municipality of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Municipality shall be determined as provided in Ohio R.C. 718.

(b) The taxes set forth in subsection (a) hereof shall be levied, collected and paid with respect to qualifying wages, commissions, other compensation and other income earned or received on and after January 1, 2010, and with respect to the net profit of business, professions and other activities earned on and after January 1, 2010. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 2010; thereafter the taxpayer shall report on its fiscal year basis.

(c) The funds collected under the provisions of this section shall be deposited in the Sewer Capital Improvement Fund and said funds shall be disbursed in the following manner, to wit:

- (1) All of the gross available income tax receipts received annually which are attributable to the additional income tax levied pursuant to subsection (a) hereof shall be set aside and used for improvements to the sewerage and storm drainage system of the Municipality and the payment of debt service on bonds, notes or other obligations incurred by the Municipality for such improvements including, but not limited to, the payment of any architectural, engineering, financial, legal or other professional services related thereto.
- (2) All expenses and costs of collecting the income taxes and the costs of administering and enforcing the provisions thereof shall be charged to the General Fund. (Ord. 2102. Passed 11-16-09.)

181.04 EFFECTIVE PERIOD.

The one and six-tenths percent (1.6%) income tax imposed by this chapter as well as any other income tax described as "continuing" shall continue effective insofar as the levy of taxes is concerned until terminated or otherwise amended by Council, or the statutory authority for said income tax terminated by act of the Ohio State Legislature or by amendment to the Ohio Constitution. Said Chapter shall be deemed to continue in full force and effect regardless of the manner or mode of the termination until any and all actions or proceedings for collecting any tax levied hereunder or enforcing any penalty or other provisions of said Chapter are concerned, and until any and all suits or prosecutions for the collection of said taxes or punishment of violators of this Chapter have been fully terminated. (Ord. 2019. Passed 12-20-04.)

181.05 DETERMINATION OF ALLOCATION OF TAX.

(a) Net profit from a business or profession conducted both within and without the boundaries of the Municipality shall be considered as having a taxable situs in the Municipality for purposes of income taxation in the same proportion as the average ratio of:

- (1) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. As used in this section, 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.

- (2) Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed. Wages, salaries, and other compensation shall be included to the extent that they represent qualifying wages.
 - (3) Gross receipts of the business or profession from sales made and services performed during the taxable period in the Municipality to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.
 - (4) In the event that the foregoing apportionment formula does not produce an equitable result, another basis may, under uniform regulations be substituted so as to produce such result.
- (b) As used in subsection (a) hereof, sales made in the Municipality means:
- (1) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes if shipped or delivered from a stock of goods within such Municipality.
 - (2) All sales of tangible personal property which is delivered within the village regardless of where title passes even though transported from a point outside such Municipality if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Municipality and the sales result from such solicitation or promotion.
 - (3) All sales of tangible personal property which is shipped from a place within the Municipality to purchasers outside such Municipality regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
(Ord. 2019. Passed 12-20-04.)

181.06 EXEMPTIONS.

Tax provided for herein shall not be levied on:

- (a) Military pay or allowances of members of the Armed Forces of the United States and of members of their reserve components, including the Ohio National Guard.
- (b) Poor relief, pensions, social security, unemployment compensation, and disability benefits received from private industry or local, state, or federal governments, or from charitable, religious, or educational organizations.
- (c) Dues, contributions, and similar payment received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations.
- (d) Receipts by bona fide charitable, religious and educational organizations and associations, when those receipts are from casual entertainment, amusements, sports events, and health and welfare activities conducted by bona fide charitable, religious, and educational organizations and associations.
- (e) The gross income and gross receipts of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property, or tax exempt activities.

- (f) Unemployment insurance benefits, welfare benefits, and pensions paid as a result of retirement.
- (g) Proceeds of insurance paid by reason of death of the insured; retirement disability benefits, annuities, or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (h) Parsonage allowance, to the extent of the rental allowance or rental value of a house provided as a part of an ordained minister's compensation.
- (i) Gains from involuntary conversions, cancellation of indebtedness, interest on federal obligations, and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- (j) Earnings and income of all persons under 18 years of age, whether residents or nonresidents.
- (k) Alimony received.
- (l) Compensation paid under Section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars annually.
- (m) Expenses reported in accordance with federal guidelines for Federal Form 2106, subject to audit and approval by the City Department of Finance.
- (n) Income, salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the States or their political subdivisions to impose net income taxes on income derived from interstate commerce.
- (o) Salaries, wages, commissions, other compensation, other income and net profits, including interest and dividends as provided in 718.01 R.C., the taxation of which is prohibited by the Constitution of the State or any act of the Ohio General Assembly limiting the power of the city to impose net income taxes.
(Ord. 2019. Passed 12-20-04.)

181.07 RETURN AND PAYMENT OF TAX.

(a) Each person eighteen years of age or older who is or was a resident of the Village of Montpelier at any time during a taxable year, whether or not a tax is due thereon, shall make and file a return on or before April 15 of each year. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within 105 days from the end of such fiscal year or period.

(b) The Director of Finance may provide by regulation and with the approval of Council that the return of an employer showing the amount of tax deducted by the employer from the qualifying wages, commissions, other compensation and other income of a resident employee, and paid by such employer to the tax commissioner, shall be accepted as the return required of a resident employee whose sole income, subject to the tax under this chapter, is such salary, wages, commissions, other compensation and other income.

(c) The return shall be filed with the Director of Finance on a form or forms furnished or obtainable upon request from the Director of Finance or on other forms deemed acceptable by the Director of Finance setting forth:

- (1) The aggregate amounts of qualifying wages, commissions, other compensation and other income received and gross income and gross receipts from a business, association, profession, corporation or other activity, less allowable expenses incurred in the acquisition of such income and gross receipts earned during the preceding year and subject to such tax.

- (2) The amount of the tax imposed by this chapter on such compensation and profits; and
- (3) Such other pertinent statements, information returns or other information as the Director of Finance may require, including but not limited to copies of all W-2 forms, 1099 Miscellaneous Income Forms, and all applicable federal schedules.

(d) The Village of Montpelier shall accept a generic form of its annual income tax return if the generic form once completed and filed contains all of the information required to be submitted with the Village of Montpelier's prescribed returns, reports or documents, and if the taxpayer or return preparer filing the generic form otherwise complies with the rules or ordinances of the Village of Montpelier governing the filing of returns, reports or documents.

(e) The Director of Finance may grant an extension for filing of the annual return upon the request of the taxpayer for a period not to exceed six (6) months, or one (1) month beyond any extension requested or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return for taxable years prior to 2004. For taxable year 2004 the extended due date shall be the last day of the month following the month to which the due date of the federal income tax return has been extended. For taxable years subsequent to 2004 the extended due date shall be the last day of the month to which the due date of the federal income tax return has been extended. The extension request may be made by filing a copy of the taxpayer's request for a federal filing extension, or by filing a written request. The Director of Finance may deny the extension if the taxpayer's income tax account with the Village of Montpelier is delinquent in any way. The Director of Finance may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date 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.

(f) Payment of tax:

- (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Director of Finance 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 Section 181.15 of this chapter, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of Section 181.14 of this chapter, or where an income tax has been paid to another municipality pursuant to the provisions of Section 181.11 of this chapter, credit for the amount so paid in accordance with Sections 181.11, 181.14, and 181.15 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 said return.
- (2) A taxpayer who has overpaid the amount of tax to which the Village of Montpelier is entitled under the provisions of this chapter may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded provided that no additional taxes or refunds of less than two dollars (\$2.00) shall be collected or refunded. (See Section 181.12 (c), (d), and (e)).

- (g) Amended returns:
- (1) 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 181.12. Such amended returns shall be on a form obtainable on request from the Director of Finance. A taxpayer may not change the method of accounting (i.e., cash or accrual) or apportionment of net profits after the due date for filing the original return.
 - (2) Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's village of Montpelier tax liability, such taxpayer shall make and file an amended Village of Montpelier return showing income subject to the Village of Montpelier tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereof or make claim for refund of any overpayment.
- (h) Retirees having no income taxable to Montpelier shall be exempt from this filing requirement. This exemption from filing shall be in effect until such time that the retiree receives taxable income, for municipal income tax purposes, at which time the retiree shall be required to comply with the provisions of this section.
- (i) Resident taxpayers who are under eighteen years of age at the end of the taxable year shall not be required to file a tax return.
- (j) Any business, profession, association or corporation reporting a net loss is subject to the filing requirements of this chapter.
- (k) Consolidated Returns:
- (1) Any affiliated group which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code may file a consolidated return with the Village of Montpelier. However, once the affiliated group has elected to file a consolidated return or a separate return with the Village of Montpelier, the affiliated group may not change their method of filing in any subsequent tax year without written approval from the Director of Finance.
 - (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 case any person operates a division, branch, factory, office, laboratory or activity within the Village of Montpelier constituting a portion only of its total business, the Director of Finance shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Village of Montpelier. If the Director of Finance finds net profits are not properly allocated to the Village of Montpelier, 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 property allocation of net profits to the Village of Montpelier.

- (l) Business losses cannot be offset against business income.
- (m) Loss carryforward and loss carry back are not permitted.
(Ord. 2019. Passed 12-20-04.)

181.08 COLLECTION AT SOURCE.

(a) In accordance with the chapter and the Rules and Regulations, each employer within or doing business within the Village of Montpelier shall deduct at the time of the payment of qualifying wages, commissions, income, or other compensation the tax, at the rate in effect under this chapter, from the qualifying wages, commissions, income or other compensation due by the said employer to each employee 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 Director of Finance the amount of taxes so deducted. Said returns shall be on a form or forms prescribed by or acceptable to the Director of Finance and shall be subject to the rules and regulations prescribed therefore by the Director of Finance. 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 employer, in collecting said tax, shall be deemed a Trustee for the benefit of the Village of Montpelier until payment is made by such employer to the Village of Montpelier, and any such tax collected by such employer from his employees shall, until the same is paid to the Village of Montpelier, be deemed a trust fund in the hands of such employer.

(c) On or before February 28 of each year during which this chapter is in effect, each employer shall file a withholding return setting forth the names and addresses and social security numbers of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the Director of Finance.

(d) All employers that provide any contractual service within the Village, and who employ subcontractors in conjunction with that service, shall provide the Village the names and addresses of the subcontractors. The subcontractors shall be responsible for all income tax withholding requirements under this chapter.

(Ord. 2019. Passed 12-20-04.)

181.09 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 181.15 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Sections 181.03, 181.031, 181.034, and 181.035 hereof, shall file a declaration setting forth such estimated income or the 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 the tax will be withheld and remitted to the Village of Montpelier, in accordance with Section 181.15 hereof, such person need not file a declaration.

- (b) Filing of declarations:
- (1) Such declaration shall be filed on or before April 30th of each year, and on or before April 15th for taxable years 2005 and later, during the life of this chapter, except that no penalties or interest shall be assessed, for not filing a declaration, on any resident taxpayer who was not domiciled in the Village of Montpelier on the first day of January in the year in which they became subject to estimated payments, nor shall penalties or interest be assessed on estimated payments if the taxpayer has remitted an amount equal to one hundred percent of the previous year's tax liability, provided that the previous year reflected a twelve-month period.
 - (2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four (4) months after the beginning of each fiscal year or period, except the filing shall be within 105 days for taxable years 2005 and later.
- (c) Such declaration shall be filed upon a form furnished by, or obtainable from the Director of Finance, or on other forms deemed acceptable by the Director of Finance.
- (d) Adjustment to declarations:
- (1) In accordance with the provisions of Section 181.11 hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.
 - (2) The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date and provided for herein.
- (e) Effective January 1, 2003, Such declaration of estimated tax to be paid the Village of Montpelier by taxpayers who are individuals shall be accompanied by a payment of at least one-fourth (1/4) of ninety percent (90%) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh, tenth, 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.
- (f) Effective January 1, 2003, such declaration of estimated tax to be paid to the village of Montpelier by corporations and associations shall be accompanied by a payment of at least one-fourth of 90% of the estimated annual tax and at least a similar amount shall be paid on or before June 15, September 15 and December 15. In the case of a fiscal year taxpayer the second, third, and fourth quarterly estimated payments shall be due on the fifteenth day of the sixth, ninth, and twelfth months of the taxable year, respectively.
(Ord. 2019. Passed 12-20-04.)

181.10 DUTIES OF THE ADMINISTRATOR.

- (a) It shall be the duty of the Director of Finance 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 moneys so received. All cashiers handling tax moneys shall be subject directly to the Director of Finance and shall give daily accountings to the Director of Finance.

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

(c) The Director of Finance is hereby charged with the enforcement of the provisions of this chapter and to enforce the rules and regulations, relating to any matter or thing pertaining to the collection of Municipal income taxes and the administration and enforcement of the provisions of this chapter, including provisions for the examination and correction of returns and payments. Taxpayers are hereby required to comply with said rules and regulations.

(d) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Director of Finance may determine the amount of tax appearing to be due the Municipality from the taxpayer and shall send to such taxpayer a written proposed assessment showing the amount of tax so determined, together with interest and penalties thereon, if any. A taxpayer may, within thirty days after the date the proposed assessment was mailed, file a written protest with the Director of Finance stating the reasons for protesting the assessment. If no protest is filed the proposed assessment shall become final and the amount so assessed become due. If a protest is filed, then within thirty days after the filing the Director of Finance shall withdraw the assessment, shall adjust the assessment, or shall reaffirm the assessment, and it shall then become final. A protest of the final assessment may be filed with the Board of Review only if the proposed assessment was protested with the Director of Finance.

(e) The Director of Finance shall have the power to compromise any interest or penalty, or both, imposed by this chapter.

(f) A Department of Taxation is hereby created within the office of the Director of Finance. Such Department of Taxation shall have such deputies, clerks, and other employees as may be from time to time determined by Council, and shall receive such salary as may be determined by Council. The Director of Finance shall recommend all appointments of personnel and purchase all equipment, supplies, and material for the Department of Taxation subject to the approval of Council. The Department of Taxation shall be charged with the administration and operation of this chapter, under the direction of the Director of Finance. The Director of Finance shall prescribe the form and method of accounts and reports for said Department, as well as the forms for taxpayer's returns and declarations, and shall be charged with the internal examination and audit all such accounts, and shall exhibit accurate records showing the amount received from each taxpayer, and the date of said receipt. The Director of Finance shall also make written report to Council annually of all moneys collected hereunder during the preceding year.
(Ord. 2019. Passed 12-20-04.)

181.11 INVESTIGATIVE POWERS OF ADMINISTRATOR; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

(a) The Director of Finance or his duly authorized agent or employee, is hereby authorized to examine the books, papers, records, and federal and State income tax returns of any employer, or of any taxpayer or person subject to the tax, or believed 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 tax due. Every such employer, supposed employer, taxpayer, or supposed taxpayer, is hereby directed and required to furnish to the Director of Finance or his duly authorized agent or employee, within ten days following a written request by the Director of Finance or his duly authorized agent or employee, the means, facilities, and opportunity for making such examination and investigations as are hereby authorized.

(b) The Director of Finance, or his duly authorized agent or employee, is hereby authorized to examine any person, employer, or employee under oath, concerning any income which was or should have been returned for taxation, and for this purpose may compel the production of books, federal and State income tax records, papers, and records, and the attendance of all persons before him, whether as parties or witnesses, wherever he believes such persons have knowledge of such income.

(c) The refusal to produce books, papers, records, and federal and State 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 by any officer, agent, or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with any order or subpoena of the Director of Finance authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 181.15.

(d) Tax returns, investigations, hearings, and all audit papers and information connected therewith are confidential and shall be carefully preserved so that they shall not be available for inspection by anyone other than the proper agents of the Municipality for official purposes.

(e) Any information gained as the result of the filing of any tax returns, investigations, hearings, or verifications required or authorized by this chapter shall be confidential, except for official tax purposes and except in accordance with proper judicial order. Any person divulging such information shall upon conviction thereof be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than five hundred dollars (\$500.00) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the Municipality who violates the provisions of this section relative to disclosures of confidential information shall be immediately dismissed from the service of the Municipality.

(Ord. 2019. Passed 12-20-04.)

181.12 INTEREST AND PENALTIES ON UNPAID TAXES.

(a) All taxes imposed by this chapter, including declarations and estimated payments, and also including tax withheld or required to be withheld from wages and other income by an employer, and remaining unpaid after they have become due, shall bear interest on the amount of the unpaid tax at the rate of twelve percent (12%) per annum.

(b) In addition to interest as provided in subsection (a) hereof, penalties based on the unpaid tax, and penalties based on late or unfiled annual returns, declarations and estimated payments, and withholding payments, are hereby imposed as follows:

- (1) For unpaid tax, five percent (5%) of the unpaid tax for each month for the first six months of nonpayment, or twenty-five dollars (\$25.00) per month for the first six months, whichever is the greater. Any portion of a month unpaid is considered unpaid for the month.
- (2) For documents, twenty-five dollars (\$25.00) for the first instance of late or unfiled documents, and seventy-five dollars (\$75.00) for each subsequent instance. (Ord. 2019. Passed 12-20-04.)
- (3) An additional penalty of two hundred dollars (\$200.00) shall be imposed upon a taxpayer if the Village of Montpelier institutes formal legal action to recover taxes, penalties, or interest imposed by Chapter 181 or 183 of the Codified Ordinances of Montpelier, Ohio.
(Ord. 2085. Passed 9-22-08.)

(c) In the case of taxpayers who file tax returns, estimated payments, or withholding forms within the first thirty days beyond the original due date, the Director of Finance shall have the authority to abate the twenty-five dollars (\$25.00) charged for the first instance of late filing.

(d) Upon recommendation of the Director of Finance, the Board of Review may abate interest or penalties or both, and on appeal from the refusal of the Director of Finance to so recommend, the Board of Review may nevertheless abate interest or penalty, or both. (Ord. 2019. Passed 12-20-04.)

181.13 COLLECTION OF UNPAID TAXES AND REFUND OF OVERPAYMENTS.

(a) All taxes imposed by Sections 181.03, 181.031, 181.034, and 181.035 shall be collectible, together with any interest and penalties thereon, by suit. Except in the case of fraud, omission of twenty-five percent (25%) or more 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. In the case of fraud, omission of twenty-five percent (25%) or more of income subject to this tax, or failure to file a return, all additional assessments shall be made and all prosecutions to recover Municipal income taxes and penalties and interest thereon shall be brought within six (6) years after the tax was due or the return was filed, whichever is later. In those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitation, the period within which an additional assessment may be made by the Superintendent shall be one year from the time of the final determination of the Federal tax liability.

(b) Those officers or employees having control or supervision of, or charged with, the responsibility of filing the return and making payments for a corporation or association shall be personally liable for failure to file the return or pay the taxes and penalties and interest due as required. The dissolution, bankruptcy, or reorganization of any employer does not discharge the officers' or employees' liability for a prior failure of such business to file a return or pay the taxes due.

(c) Should it appear that any taxpayer has paid more than the amount of the tax to which the Municipality is entitled under the provisions of this chapter, a refund of the amount so overpaid shall be made, provided a proper claim for refund of such overpayment of tax has been filed by the taxpayer, or same may be applied toward the declaration of tax due for the ensuing year. Claims for refunds shall be made on forms prescribed by and obtainable from the Director of Finance.

(d) All applications for refund shall be made within three years after the tax was due or the return was filed, whichever is later. However, the following shall apply regarding refunds of tax withheld from non-qualified deferred compensation plans (NDCP):

- (1) A taxpayer may be eligible for a refund if the taxpayer has suffered a loss from a NDCP. The loss will be considered sustained only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to the NDCP. Full loss is sustained if no distribution of money and property will be made by the NDCP.
- (2) A taxpayer who receives income as a result of payments from a NDCP, and that income is less than the amount of income deferred to the NDCP and upon which municipal tax was withheld, then a refund will be issued on the amount representing the difference between the deferred income that was taxed and the income received from the NDCP. If different tax rates applied to the tax years in which deferrals, a weighted average of the different tax rates will be used to compute the refund amount.

- (3) Refunds shall be allowed only if the loss is attributable to the bankruptcy of the employer who had established the NDCP, or the employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified compensation.

(e) Income tax that has been deposited with the Village of Montpelier, but should have been deposited with another municipality, is allowable by the Village of Montpelier as a refund but is subject to the three-year limitation on refunds. Income tax that should have been deposited with the Village of Montpelier, but was deposited with another municipality, shall be subject to recovery by the Village of Montpelier. The Village of Montpelier will allow a non-refundable credit for any amount owed the Village of Montpelier that is in excess of the amount to be refunded by the other municipality, as long as the tax rate of the other municipality is the same or higher than the Village of Montpelier's tax rate. If the Village of Montpelier's tax rate is higher, the tax representing the net difference of the rates is also subject to collection by the Village of Montpelier.

(f) No refund shall be made for an amount less than two dollars (\$2.00), nor shall any tax due under this chapter in an amount less than two dollars (\$2.00) be collected.

- (g) Payments on delinquent amounts shall be applied in the following manner:
 - (1) To unpaid penalty and interest assessments in the order in which such assessments became due.
 - (2) To the taxes owed for any previous year in the order in which such taxes became due.
 - (3) To the taxpayer's current estimated tax liability.
(Ord. 2019. Passed 12-20-04.)

181.14 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

Every individual taxpayer who resides in the Municipality but who receives net profits, income, qualifying wages, commissions, or other personal service compensation, for work done, or services performed or rendered outside of the Municipality, if it be made to appear that he has paid a municipal income tax on such net profits, income, qualifying wages, commissions, or other compensation or other income to another municipality, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed the tax assessed by this chapter on such net profit, income, qualifying wages, commissions, or compensation earned in such other municipality or municipalities where such tax is paid.

(Ord. 2019. Passed 12-20-04.)

181.15 VIOLATIONS.

- (a) No individual or entity shall:
 - (1) Fail, neglect, or refuse to make any return or declaration required by this chapter;
 - (2) Make any incomplete, false, or fraudulent return;
 - (3) Fail, neglect, or refuse to pay the tax, penalties, or interest imposed by this chapter;
 - (4) Fail, neglect, or refuse to withhold the tax from his employees or remit such withholdings to the Director of Finance;

- (5) Refuse to permit the Director of Finance or any duly authorized agent or employee to examine his books, records, papers, and State and federal income tax returns relating to the income or net profits of a taxpayer;
- (6) Fail to appear before the Director of Finance and to produce his books, records, papers, or State or federal income tax returns relating to the income or net profits of a taxpayer on order or subpoena of the Director of Finance;
- (7) Refuse to disclose to the Director of Finance any information with respect to the income or net profits of a taxpayer;
- (8) Fail to comply with the provisions of this chapter or any order or subpoena of the Director of Finance authorized hereby;
- (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 and date thereof;
- (10) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total salaries, wages, commissions, other compensation and other income paid and municipal tax withheld, or knowingly give the Director of Finance false information; or;
- (11) Evade or attempt to evade in any manner the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(b) Anyone who violates any part of Section 181.17 shall be guilty of a misdemeanor, and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than sixty (60) days, or both, for each offense.

(c) The failure of any employer, taxpayer or person to receive or procure a return, declaration, or other required form shall not excuse him from filing any information return, tax return, declaration, or other required form, or from paying the tax.
(Ord. 2019. Passed 12-20-04.)

181.16 BOARD OF REVIEW.

(a) A Board of Review, consisting of three electors of the Municipality, one to be appointed by the Mayor, one to be appointed by the Director of Finance, and the third to be selected by the two so appointed, is created by this chapter. the Board member appointed by the Mayor shall serve a three year term, the Board member appointed by the Director of Finance shall serve a two year term, and the Board member selected by the two so appointed shall serve a one year term. At the expiration of each first term, each subsequent term shall be three years in length. No member shall be appointed to the Board of Review who holds other public office or appointment. The members of the Board of Review shall serve without pay.

(b) A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions.

(c) All hearings of the Board shall be conducted privately and the provisions of Section 181.07 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board of Review on appeal.

(d) Any person dissatisfied with any ruling or decision of the Director of Finance which is made under the authority conferred by this chapter and the rules and regulations related thereto may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Director of Finance, provided the taxpayer making the appeal has filed with the Village of Montpelier the required return or other documents concerning the obligation at issue. The appeal shall be in writing and shall state why the decision should be deemed incorrect or unlawful. The Board of Review shall, on hearing, have jurisdiction to affirm, reverse, or modify any such ruling or decision, or any part thereof. Such hearing shall be scheduled within 45 days from the date of appeal. The Board's ruling must be made within 30 days from the date of the closing of the record, shall be in writing and filed with the Director of Finance, and within 15 days of its decision shall send notice of its decision by ordinary mail to the taxpayer making the appeal.

(e) Any person dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a court of competent jurisdiction within thirty days from the announcement of such ruling or decision. For matters relating to tax years beginning on or after January 1, 2004, any ruling or decision of the Board of Appeal may be appealed to a court of competent jurisdiction or to the State Board of Tax Appeals.

(f) The Board of Review, as created, shall serve during the life of this chapter.
(Ord. 2019. Passed 12-20-04.)

181.17 ALLOCATION OF FUNDS.

The funds collected under the provisions of this Section 181.03 shall be disbursed in the following manner, to wit:

- (a) General Fund. Not more than forty percent (40%) of the gross income tax receipts received annually which are attributable to the one percent (1%) income tax levied pursuant to Section 181.03 hereof may be used to defray operating expenses of the Municipality.
- (b) Tax Capital Improvement Fund. At least sixty percent (60%) of the gross available income tax receipts received annually which are attributable to the one percent (1%) income tax levied pursuant to Section 181.03 hereof, shall be set aside and used for capital improvements for the Village, including, but not limited to, development and construction of storm sewers and street improvements; for public buildings and refurbishing thereof; for necessary equipment for police, fire, street, water, sewer and traffic and safety departments; and for construction and maintenance of water and sewer systems. (Ord. 2096. Passed 3-23-09.)
- (c) Allocations approved. Any allocations previously made pursuant to the formulae set forth in subsections (a) and (b) are hereby approved and ratified.
(Ord. 2052. Passed 10-12-06.)
- (d) Collection Costs. All expenses and costs of collecting the income taxes and the costs of administering and enforcing the provisions thereof shall be charged to the General Fund.