

hundred per cent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the municipal corporation under Section 1.091 of this Chapter for that year.

(3) The taxpayer is an individual who resides in the Municipality but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

(F) A Tax Administrator may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.

1.08 CREDIT FOR TAX PAID

1.081 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

Every individual taxpayer who resides in the Municipality and who receives income, qualifying wages, commissions, or other compensation or net profits from sales made, work done, or services performed or rendered outside the Municipality if it appears that the taxpayer has paid a municipal income tax on such income, taxable under this Ordinance, to another municipality, shall be allowed a credit for such tax paid to the other municipality, against the tax imposed by this Ordinance in an amount not to exceed fifty percent (50%) of the tax due under this Ordinance.

^per W-2

Notwithstanding provisions made herein for collection of unpaid taxes and refunds of over-payments, or any other provisions inconsistent herewith, a claim for refund or credit under this Section shall be made in such manner as the Tax Commissioner may by regulation provide. No such claim for refund or credit shall be allowed unless made on or before the date of filing the taxpayer's final return unless such taxpayer's employer files with the Tax Commissioner a list showing the tax withheld from such taxpayer's wages, salaries, or commissions for other municipalities.

1.082 REFUNDABLE CREDIT FOR QUALIFYING LOSS

(A) As used in this section:

(1) "Nonqualified deferred compensation plan" means a compensation plan described in section 3121(v)(2)(C) of the Internal Revenue Code.

(2) (a) Except as provided in division (A)(2)(b) of this section, "qualifying loss" means the excess, if any, of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan over the total amount of income the taxpayer has recognized for federal income tax purposes for

(2) With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to fifteen percent of the amount not timely paid shall be imposed.

(3) With respect to any unpaid withholding tax, a penalty equal to fifty percent of the amount not timely paid shall be imposed.

(4) With respect to returns other than estimated income tax returns, the Municipality shall impose a penalty of twenty-five dollars to timely file each return, regardless of the liability shown thereon, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. ~~The penalty shall not exceed a total of one hundred fifty dollars in assessed penalty for each failure to timely file a return.~~

(D) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not impose, seek to collect, or collect any penalty, amount of interest, charges or additional fees not described in this section.

(E) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not refund or credit any penalty, amount of interest, charges, or additional fees that were properly imposed or collected before January 1, 2016.

(F) The Tax Administrator may, in the Tax Administrator's sole discretion, abate or partially abate penalties or interest imposed under this section when the Tax Administrator deems such abatement or partial abatement to be appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.

(G) The Municipality may impose on the taxpayer, employer, any agent of the employer, or any other payer the Municipality's post-judgment collection costs and fees, including attorney's fees.

1.11 AUDIT

(A) At or before the commencement of an audit, as defined in Section 1.03(3) of this Chapter, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during an audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed

ORDINANCE NO. 93-08

AN ORDINANCE REQUIRING REPORTS OF OWNERS
AND MANAGERS OF PROPERTY

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of South Lebanon, Ohio, at least two-thirds of all members elected thereto concurring, to-wit:

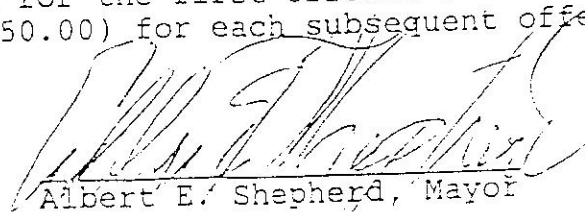
SECTION I: REPORTS REQUIRED OF OWNERS OR MANAGERS OF PROPERTY

The owner, manager or person in control who rents or leases to other persons, real estate for any purpose in the Village of South Lebanon, Ohio shall file a report within thirty (30) days of the first day of any calendar quarter with the Village Tax Commissioner as to the identity and addresses of all tenants, lessees or occupants not individually billed for utilities by the Village of South Lebanon, Ohio. Said report shall be amended only upon the change of tenant, lessee or occupant.

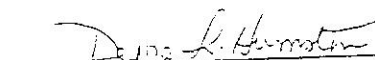
SECTION II: PENALTY

Any owner, manager or person in control of any such real estate who fails to report such lessees, tenants or occupants of any premises under their control within thirty (30) days of the first day of the calendar quarter shall be fined not more than one hundred (\$100.00) dollars for the first offense and not less than one hundred and fifty (\$150.00) for each subsequent offense.

Passed: 7-21-93


Albert E. Shepherd, Mayor

Attest:


Debra L. Humston, Clerk-Treasurer