AN ORDINANCE AMENDING CODIFIED CHAPTER 171 "INCOME TAX" AND DECLARING AN EMERGENCY.

NOW, THEREFORE BE IT ORDAINED, by the Council of the City of Struthers, Ohio, ¾'s of all members elected thereto concurring:

SECTION 1: That Codified Chapter 171, "Income Tax" is hereby amended to read as follows:

TITLE NINE – TAXATION
Chapter 171. Income Tax

CHAPTER 171
Income Tax

171-01 Purpose
171.02 Definitions.
171.03 Imposition of tax; effective date.
171-04 Return and payment of tax.
171.05 Collection at source.
171.06 Declarations; credit for tax imposed elsewhere.
171.07 Duties of the Commissioner of Taxation.
171.08 Interest and penalties.
171.09 Collection of unpaid taxes.
171.10 Department of Taxation.
171.11 Board of Review.
171.12 Allocation of funds.
171.13 Applicability and legality.
171.14 Rental occupancy reports.
171.99 Penalty.

CROSS REFERENCES
Municipal income taxes - see Ohio R. C. Ch. 718
Payroll deductions - see Ohio R. C. 9. 42
Bond of Tax Commissioner - see ADM. 149.02

171. 01 PURPOSE.

To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the City, there is hereby levied a tax on salaries, wages, commissions and other compensation and on net profits as hereinafter provided.

171.02 DEFINITIONS.

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

(a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons.

(b) "Board of Review" means the Board created by and constituted as provided in Section 171.11 of this chapter.

(c) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit, or ordinarily conducted for profit, whether by an individual, copartnership, association, corporation or any other entity.

(d) "Commissioner of Taxation" means the person so designated and appointed by the Mayor
and approved by Council of the City, or the person executing the duties of the Commissioner.

(e) "Corporation" means a corporation or joint stock association, organized under the laws of
the United States, the State of Ohio or any other state, territory, foreign country or dependency.

(f) "Employer" means an individual, copartnership, 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.

(g) "Fiscal year" means an accounting period of twelve months ending on any day other than December 31.

(h) "Net profits" means 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 used by the taxpayer for Federal income tax purposes and, in the case of any unincorporated entity without deduction of salaries paid to partners or other owners or of taxes imposed by this chapter and federal and other taxes based on income.

(i) "Nonresident" means an individual, copartnership, association or other entity domiciled outside of the City.
(j) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City.
(k) "Person" means every natural person, copartnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to association, means the partners or members thereof, and as applied to corporation the officers thereof.
(1) "Resident" means an individual, copartnership, association or other entity domiciled in the City.
(m) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City.
(n) "Taxpayer" means a person, whether an individual, copartnership, association, or any corporation or other entity, required hereunder to file a return of earnings or net profits or pay a tax hereunder.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

(o) "Employee" means one who works for wages, salary, commission, or other type of compensation in the service of and under the control of an employer.
(p) "Occasional entrant" means a employee who is a nonresident of the City, and works on 12 or fewer days in a calendar year for an employer who is located outside of the City. For the purpose of the 12 day calculation any portion of a day worked in the City shall be counted as a day worked in the City.

171.03 IMPOSITION OF TAX.

(a) Subject to the provision of Section 171.13 an annual tax for the purpose specified in Section 171.01 hereof shall be imposed on and after March 1, 1983 at the rate of two percent 2% per annum upon the following:

(1) On all salaries, wages, commissions and other compensation earned on and after March 1, 1983 by residents of the City.
(2) On all salaries, wages, commissions and other compensation earned on and after March 1, 1983, by nonresidents of the City for work done or services performed or rendered in the City excluding those deemed occasional entrant on or after 01-01-01.
(3) On the net profits earned on and after March 1, 1983 of all businesses, professions or other activities conducted by residents of the City.
(4) On the net profits earned on and after March 1, 1983 of all businesses, professions or other activities conducted in the City by nonresidents.
(5) On the net profits earned on and after March 1, 1983 by all corporations having their principal office and place of business in the City, or an office or place of business in the City ' such tax being levied on the part of the net profit as is earned by such corporation as a result of work done or services performed or rendered and business or other activities conducted in the City. (Approved by voters 2-8-83)

(6) Employee Business Expense Deduction (Form 2106): Employee Business Expense Deduction will be recognized only when the expense incurred applies to gross earning that are in the jurisdiction of the City of Struthers. This deduction is permitted only to the extent allowed on the Taxpayers Federal Income Tax Return (pursuant to ORC 718.01E).

Information required: Federal Income Tax Return (1040), Federal Schedule A and Form 2106 Allowable Expenses will be reduced by the appropriate portion of 2% of the Taxpayers Adjusted Gross Income (Ord.06-081. Passed 9-27-06)

(b) The portion of the entire net profits of a taxpayer to be allocated as having been made within the City, in the absence of actual records or separate accounting thereof, shall be determined as follows:

(1) Multiply the entire net profit by a business allocation percentage to be determined by:

A. Ascertaining the percentage which the average value of the taxpayers real and tangible property within the City during the period covered by its report, bears to the average value of all taxpayers real and tangible personal property wherever situated during such period.
B. Ascertaining the percentage which the gross receipts of the taxpayer from sales within the City, plus the gross credits or charges for work done and performed or services rendered.

Receipts from the following are allocable to the City:

1. Sales of the taxpayers tangible personal property;
   a. Located in the City at the time of the receipt of or appropriation to the orders, irrespective of where the orders have been received or accepted.
   b. Not located, at the time of the receipt of or appropriation to the orders, at any permanent or continuous place of business maintained by the taxpayer outside of the City where the orders were received or accepted in the City.
2. Work done and performed or service rendered in the City.
3. Rentals from property situated in the City where the rental of such property is a usual or normal part of the taxpayer's business activity.
4. All other business receipts earned in the City for the purpose of determining allocation percentage, no account shall be given to receipts within or without the City of income derived from intangible, including stocks, bonds, royalties, and the like, the income of which is taxable under the statutes of the State. All receipts of the period covered by the report, computed on the cash or accrual basis, in accordance with the method of accounting used in the computation of the taxpayer's entire net income, must be taken into account.

C. Ascertaining the percentage which the total wages, salaries and other personal service compensation, similarly computed during such period of employ within the City, except general executive officers, bears to the total wages, salaries and other personal services, compensation similarly computed, during such period of all taxpayer's employee within and without the City, and those exempt under ORC 718.011; and

D. Adding together the percentage determined in accordance with subparagraphs A. B. and C. hereof or such of the aforesaid percentages as shall be applicable to the particular taxpayer's business, and dividing the total so obtained by the number of percentages used in deriving such total.

(2) However, in the event a just and equitable result cannot be obtained by the use of the factors that are set forth herein, the Board of Review shall have the authority to substitute factors calculated to effect a fair and proper allocation.

(3) Provided further, each such taxpayer shall have the option of paying, in lieu of the tax measured as herein provided, a tax computed in accordance with the rate schedule outlined in subsection (a) hereof of the taxpayer's payroll paid during the taxable period to employees who perform services for the taxpayer within the City, if the tax thus calculated on the taxpayer's payroll shall be as large as, or be greater than the tax which the taxpayer would pay as levied and calculated in the manner set forth in the foregoing provisions.

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

(d) The tax provided for herein shall not be levied on the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio R. C. 718. 01 to the extent that such net profits are exempted from municipal income taxes under that Section.
(Approved by voters 2-18-69.)

(e) Such tax shall first be levied, collected and paid with respect to the salaries, wages, commissions and other compensation earned on and after March 1, 1983 and with respect to the net profits of businesses, professions or other activities earned on and after March 1, 1983, 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 profits for the fiscal year as shall be earned on and after March 1, 1983.

171.04 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer shall, whether or not a tax be due thereon and whether or not taxes have been deducted or withheld from a taxpayer, pursuant to Section 171.05 hereof, make and file a return on or before April 15, 1978, and on or before April 15 of each year thereafter, with the Commissioner of Taxation, or such other official as may be designated by Council, on a form furnished by or obtainable from the Commissioner, or any generic form providing the generic form contains all required information as

deemed necessary by the Commissioner of Taxation, setting forth the aggregate amount of salary, wages and other compensation or net profits earned by him during the preceding year and subject to the tax, together with such other pertinent information as he Commissioner may require. However, when the return is made for a fiscal year or other period different from the calendar year, the return shall be made within one hundred and five days from the end of such fiscal year or other period.

(b) The return shall also show the amount of the tax imposed by this chapter on such earnings and profits and the taxpayer making the return shall at the time of the filing thereof, pay to the Commissioner the amount of taxes shown as due thereon. However, any portion of the tax so due shall have been deducted at the source and shall have been paid to the Commissioner by the person making such deduction pursuant to the provisions of Section 171. 05 hereof, or where any portion of such tax shall have been paid by such taxpayer pursuant to the provisions of Section 171.06 hereof, or where an income tax has been paid to another income taxing municipality, not federal, credit for the amount so paid up to a maximum allowed (2%) per W-2 as per Section 171.06B and
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 such return.

(c) A taxpayer electing to pay the alternative tax as provided for in Section 171. 03 (b)(3) shall not be obligated to file a return or report of the taxpayer's net profits earned during the taxable period, but shall file a statement, under oath, made by the taxpayer or principal accounting officer that the tax calculated upon its payroll ' as provided for in Section 171. 03 (b) (3) will equal or exceed the tax levied and provided for by Section 171. 03 (a)(3), (4) and (5). The Commissioner may use all authority of investigation and examination of the taxpayer's records provided for hereinafter in Section 171. 07(c), and (e) to verify the accuracy of such payment.

(d) The Commissioner is hereby authorized to provide by regulation that the return of any ‘ employer or employers showing the amount of tax deducted by such employer or employers from the salaries, wages or commissions of any employee and paid by him or them to the Commissioner, shall be accepted as the return of any employee whose sole income, subject to the tax or taxes under this chapter is such salary, wages or commissions. However, the Commissioner does not have to accept such employer return as the return of any employee.

(e) The Commissioner may extend the time for filing of the annual return upon the request of
the taxpayer for a period not to exceed six months, or one month beyond any extension requested of and granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Taxpayer shall make the request by filing a copy of the taxpayers’ Federal Extension Form. The request for extension shall be filed not later than the last day for filing the City’s Income Tax Return as prescribed in Section 171.04(a) of this Ordinance. A tentative return, accompanied by payment of the amount of tax shown to be due, shall be filed with said extension. No penalty shall be assessed when an extension is filed in a timely manner and a payment is received with said extension, however interest at the rate imposed under Section 171.08(a) of this ordinance shall apply.

171.05 COLLECTION AT SOURCE.

(a) Except as provided in Sections (d) and (e) below, each employer within or doing business
within the City who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of two percent (2%) of the gross salaries, wages, commissions or other compensation due by the employer to such employee and shall, on or before the twentieth day of the month following the month of such deduction and collection, make a return and pay to the Commissioner of Taxation the amount of tax deducted by the day specified below.

1. Monthly payments of taxes withheld are due by the twentieth day of the month following the month of said deduction on taxes withheld when total of the tax withheld exceeds $250.00.
2. All employers not required to make monthly payments of taxes withheld under (a)(1) of this subsection shall make quarterly returns and payment no later than the 20th day of the month following the end of each quarter. For this purpose quarters refer to the period of time ending March, June, September, and December.

(b) Such employer in collecting the tax shall be deemed to hold the same until payment is made by such employer to the City, as a trustee for the benefit of the City, and any such tax collected by such employer from his employee, until the same is paid to the City, be

deemed a trust fund in the hands of such employer. The officer or the employee having control or supervision of or charged with the responsibility of filing the return and making payment, is personally liable for failure to file the report or pay the tax due as required by this section. The dissolution of a corporation does not discharge any officer's or employee's liability for a prior failure of the corporation to file returns or pay the tax due. Such employer shall be liable for the payment of the required tax to be deducted and withheld, whether or not such taxes have in fact been withheld.

(c) On or before January 31 of each year, each employer shall file a reconciliation of all monies deducted, or those that should have been deducted, to the City along with copies of all wage statements applicable to the reconciliation. Any individual or business entity, compensating individual(s) on a commission or contract labor basis must furnish copies of the 1099 or appropriate earnings statement, issued by them, on or before January 31 of each year. All wage statements and 1099's must furnish the name, address, social security number or federal identification, gross wages or other compensation, city tax withheld, name of the city for which tax was withheld and paid, and any other compensation paid to the individual.

(d) Effective January 1, 2001, and each year thereafter, any nonresident employer, payer for, or agent of such employer not located in the City, who has employees working in the city, shall not be required to withhold tax from taxable income of an individual unless the total amount of tax required to be withheld for the City on all employers exceeds $150.00 for a calendar year.

(e) Any nonresident employer who exceeds the $150.00 tax liability requirement in any calendar year beginning with January 1, 2001, will then be required to withhold and pay to the City; tax on all employees for work done or services performed within the City for all ensuing years, not to exceed three (3) consecutive years, when the tax to be withheld is less than $150.00.

171.06 DECLARATIONS; CREDIT FOR TAX IMPOSED ELSEWHERE.

(a) Every taxpayer who anticipates any income which is not subject to the provisions of Section 171. 05 shall file a declaration of the estimated tax for each taxable year within one hundred twenty days after the beginning of each taxable year. Such forms may simply state that the figures used in making such declaration are the figures used in making the declaration of the estimate for the federal income tax, provided that it is understood that such figures may be modified according to the provisions of this chapter, so that the declaration required by this section shall set forth only such income as is taxable under the provisions of this chapter. The Commissioner of Taxation will assist anyone so desiring with preparation of his declaration.

(b) Such declaration shall be filed upon a form furnished by, or obtainable from, the Commissioner. However, credit shall be taken for the City tax to be withheld from any portion of such income, in accordance with the proportion of such income. In accordance with the provisions of this chapter credit may be taken for tax to be paid to, or to be withheld and remitted to another income taxing municipality not to exceed two percent (2%), per W-2, or the rate of said municipality which ever is the least, not federal, state, school district or other tax who's aim is not for local municipality purpose.

(c) Such declaration of estimated tax to be paid to the City, may be accompanied by a payment in full or in four equal installments due on or before the thirtieth day of the fourth month and the fifteenth day of the sixth, ninth and twelfth month after the beginning of the taxable year. However such estimate may be amended at the time of making of any quarterly payment and further provided that on or before the filing date as specified in Section 171. 04 for the taxable year for which such declaration was filed a final return shall be filed and any balance, which may be due the City, shall be paid therewith. Should it then appear that such taxpayer has paid more than the amount of tax to which the City would be entitled under the provisions of this chapter a refund or credit of the amount so overpaid shall be made.

(d) Any person who resides or is domiciled in the City of Struthers, but who receives net profits, wages, commissions or other compensation for work done, services performed or business transacted outside of the City of Struthers upon production of satisfactory evidence that he has paid an income tax on such net profits, salary, wages, commissions or other compensation to another municipality, shall be entitled to adjust the net income subject to the tax herein imposed by deducting therefrom the net income on which he has paid such other income tax, except that no adjustment may be made for any such income the source of which where determined in accordance with the methods of allocation provided herein, is within the City of Struthers. All residents of the City of Struthers who are conducting a business or professional activity outside of the City of

Struthers, and who are not paying an income tax to any other municipality, shall pay a tax as Provided for in Section 171. 03 of this chapter or any amendments on the net profits earned from such business, profession or activity. The City of Struthers, Ohio shall have the right to collect the full two-percent (2%) from any person who resides or is domiciled in the City of Struthers, but who receives net profits, salary, wages, commissions or other compensation for work done, services performed or business transacted outside of the City of Struthers who pays to such outside municipality a lesser amount of tax than that provided in this chapter.

(e) The credit provisions of this section apply only to residents of the City of Struthers. Nonresidents who receive net profits, salaries, wages, commissions or other compensation for work done or services performed or rendered within the City of Struthers, and are subject to the tax imposed by this chapter shall not be allowed a credit for any income tax paid to another municipality, subdivision or state.

171.07 DUTIES OF THE COMMISSIONER OF TAXATION.

(a) It shall be the duty of the Commissioner of Taxation to collect and receive the tax imposed by this chapter in the manner prescribed by this chapter. It shall also be his duty to keep an accurate record showing the amount received by him from each taxpayer and the date of the receipt. The Commissioner shall make a written report to Council each month of all moneys collected hereunder. Such reports shall separately state the total amount collected from payroll deductions and the total amount collected from all other sources.

(b) The Commissioner is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered to adopt and promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter including provisions for the re-examination and correction of returns and payments.

(c) The Commissioner or any authorized employee, is hereby authorized to examine the books, papers and records of any employer, or taxpayer or person subject to the tax 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 to the Commissioner or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized. The Commissioner, or his duly authorized agent or employee, is hereby authorized to examine any person, under oath, concerning any income which was or should have been returned for taxation, and for this purpose may require the production of books, papers and records and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income.

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

(e) Any information gained as the result of any returns, investigations, hearings or verifications required and authorized by this chapter shall be confidential except for official purposes, and except in accordance with proper judicial order. Any person divulging such information shall be punished as provided in Section 171.99(b).

171.08 INTEREST AND PENALTIES.

(a) Interest. All taxes imposed and all moneys withheld, or required to be withheld, by employers under the provisions of this chapter and remaining unpaid after they have become due shall bear interest in addition to the amount of the unpaid tax or withholdings, at the rate of twelve percent (12%) per annum.

(b) Penalties. In addition to interest as provided in subsection (a) hereof, there is hereby imposed a penalty of one-half of one percent (.5%) of the amount of the unpaid tax for each month or fraction of month for the first six months of nonpayment or twenty-five dollars ($25.00) whichever is the greater.

(c) Abatement. The Commissioner of Taxation may waive or remit any such interest or penalties as he deems proper.

171.09 COLLECTION OF UNPAID TAXES.

(a) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable.

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within the
time specified in Ohio R. C. 718. 06.

(c) Amounts of less than two dollars ($2. 00) shall not be collected or refunded.

(d) All taxes imposed by this chapter shall be collectible by the City of Struthers Tax Department OR ITS AUTHORIZED AGENT, together with any interest, penalties and REASONABLE ADMINISTRATIVE COSTS THEREON, by suit OR BY OTHER MEANS, as other debts of like amount are recoverable. No additional assessment shall be made after three years from the time of payment of any tax due hereunder, provided, however, that there shall be no period of limitation on an additional assessment in the case of a return that omits gross income of 25% of that required to be reported, or in the case of the filing of a false or fraudulent return with the intent to evade the tax, or in the case of failure to file a return.

(REASONABLE ADMINISTRATIVE COSTS ASSOCIATED WITH THE DELINQUENT TAX COLLECTION, INCLUDES, BUT IS NOT
LIMITED TO, FEES NO LESS THAN 25% OF THE TOTAL DELINQUENT AMOUNT, INCLUDING THE TAX AMOUNT, INTEREST AND PENALTIES OF ANY POST JUDGMENT
ACCOUNT ASSIGNED TO A COLLECTION AGENCY AND NO GREATER THAN 35% OF THE TOTAL DELINQUENT AMOUNT, INCLUDING TAX AMOUNT, INTEREST AND PENALTIES OF ANY PREJUDGMENT ACCOUNT ASSIGNED TO A COLLECTION AGENCY.)

In those cases in which the Administrator of the Internal Revenue Service and the taxpayer have executed a waiver of the federal statute of limitations, the period within which an additional assessment may be made by the Tax Administrator shall be extended three years from the time of the final determination of the federal tax liability, except that taxes erroneously paid shall not be refunded unless a claim for refund is made within three years after the final determination of the federal tax liability.

171.10 DEPARTMENT OF TAXATION.

(a) There is hereby established within the Government of the City, a Department of Income Taxation, of which the Mayor shall be the Administrative head and which Department shall be responsible for all matters constituting the subject matter of this chapter. Such Department in addition to the Mayor, shall consist of a Board of Review as hereinbefore defined, a Commissioner of Taxation to be appointed by the Mayor and such other officers and employees as may be provided for by the Mayor.

(b) The position of Deputy Tax Commissioner is hereby established. He/she shall perform such duties as prescribed by the Tax Commissioner and shall be appointed by the Mayor.

171.11 BOARD OF REVIEW.

(a) The Board of Review shall consist of the Auditor, the Director of Law and three residents
to be appointed by the Mayor and reported by him to Council. All rules, regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this chapter, shall be approved by the Board before the same becomes effective. After such approval such rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection.

(b) Any person dissatisfied with any ruling or decision of the Commissioner, which is made under the authority conferred by this chapter, providing the person has filed with the City all required returns or other documents as required by this chapter, may appeal

therefrom to the Board within thirty (30) days from the announcement of such ruling or decision and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof. Any person dissatisfied with any ruling or decision of the Board may appeal therefrom to a court of competent jurisdiction.

(c) The Auditor shall be chairman of the Board and the Board shall select a secretary thereof from its members. A majority of the members of such Board shall constitute a quorum for the transaction of business. The Board shall adopt its own procedural rules and shall keep a record of its transactions. All hearings by the Board may be conducted privately and the provisions herein 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 on appeal.

(d) At any such hearing the appellant and the Commissioner shall be accorded the opportunity to present evidence relating to the matter appealed from.

(e) The Board of Review shall schedule a hearing within forty-five (45) days after receiving a request unless the taxpayer waives a hearing. The board shall then issue a decision within 90 days after the board's final hearing on the appeal and then notify the petitioner within 15 days after issuing the decision.

171.12 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be paid into the General Fund subject to the appropriation of Council for the purpose or purposes defined in Section 171.01 of this chapter.

171.13 APPLICABILITY AND LEGALITY.

(a) This chapter shall not apply to any person, firm or corporation, or to any property to whom or which it is beyond the power of Council to impose the tax herein provided for. If any sentence, clause 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 only affect such clause, sentence, section or part of this chapter, the remaining provisions, sentences, clauses, sections or other parts of this chapter shall not be affected. It is hereby declared to be the intention of Council, that the chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included.

(b) Notwithstanding any other provision of this chapter the tax provided for herein shall not be levied or collected upon the military pay or allowances of members of the armed forces of the United States, or the income 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, nor shall this chapter apply to any person, firm, corporation or to any property as to whom or which it is beyond the power of Council to impose the tax herein enacted.

(c) This chapter insofar as the levy of taxes is concerned, shall be continuous until repealed. Insofar as the collection of taxes levied during the life of this chapter, and actions or proceedings for collecting any taxes so levied or enforcing any provision of this chapter is concerned, it shall continue effective until all such taxes levied during the life of this chapter are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter shall have been fully terminated. All annual returns under this chapter shall be filed on or before April 15 of each year for tax liabilities incurred in the preceding year.

171.14 RENTAL OCCUPANCY REPORTS.

(a) All property owners of rental, leased, or otherwise occupied property who rent to individuals, or permit other individuals to reside in residential premises or business premises shall file with the Tax Commissioner and/or designee of the City, a report showing the names and addresses of each such individual(s) who occupies residential or business premises within the corporate limits of the City.

(b) Within thirty days after an individual(s) occupies a residential or business property of any kind within the City, all property owners who do not reside in the City property, or rent,

lease, or otherwise permit other individual(s) to reside in residential or business property shall file with the Tax Commissioner and/or designee of the City, a report showing the names and addresses of each such individual(s) or business who or which occupies residential or business premises within the corporation limits of the City.

(c) Within thirty days after an individual(s) vacates a rental, leased, or otherwise occupied residential or business property located within the City, the property owner of said vacated, or otherwise vacated property shall file with the Tax Commissioner and/or designee of the City, a report showing the date of vacating from the residential or business property and identifying such vacating individual(s); and providing the forwarding address for such tenant if available.

(d) Any building owned and managed by a not-for-profit authority and nursing facilities are exempt from these requirements.

171.99 PENALTY.

(a) Any person, firm or corporation who fails, neglects or refuses to make any return or declaration required by this chapter, or any taxpayer who refuses to pay the tax, penalties and interest imposed by this chapter, or any person who refuses to permit the Commissioner of Taxation, or any duly authorized agent or employee to examine his books, records and papers, or who shall knowingly make any incomplete, false, or fraudulent return, or who shall attempt to do anything whatever to avoid the payment of the whole or any part of the tax shall be fined not more than five hundred dollars ($500.00), or imprisoned for not more than ninety days, or both. The failure of any employer or taxpayer to receive or procure a return or declaration form shall not excuse him from making a return or declaration or from paying the tax.

(b) Whoever violates Section 171.07(e) shall be fined not more than five hundred dollars ($500.00) or imprisoned not more than six months, or both.

(c) Whoever violates any provision of Section 171.14 shall:

For a first offense:	Pay a fine of not more than Fifty-dollars ($50.00) per unit.
For a second offense:	Pay a fine of not more than One-hundred dollars ($100.00) per unit
For a third and all subsequent offenses:	Pay a fine of not more than Two-hundred dollars ($200.00) per unit.

TAX REVIEW BOARD RULINGS

The members unanimously agreed to the following issues requested by the Tax Office on August 25, 1992.

1. Taxpayers must supply copy of 1099-W income with returns.
2. Loss carryovers are not allowed.
3. All W-2 wages are taxable with no losses allowed to offset.
4. Deferred compensation and cafeteria plans (sec. 125 benefits) are taxable.
5. Hazardous duty pay is taxable income.
6. Exposure pay is taxable income.
7. Clothing allowances is taxable income.
8. Schedule E (rents, partnerships) forms are required with filings.
9. Copies of federal returns are required when filing business returns and upon request of the Tax Commissioner for individuals.
10. All taxes owed to the City after the due date shall be charged interest at the rate of 1% per month (or fraction) for a total of 12% per annum, compounded monthly in addition to the amount of unpaid taxes.
11. In addition to interest, a penalty of .5% of the amount of unpaid tax for each month or fraction of month for the first six months of non-payment or $25.00 whichever is greater.
12. $15.00 charge for checks returned NSF (non-sufficient funds).

13. Increase penalty to not more than $500.00 or imprisoned for not more than 90 days, or both. (M-3).

CHAPTER 175
Admissions Tax

175.01 Definitions.
175.02 Levying of tax.
175.03 Admissions exempt from tax.
175.04 Price to be marked on ticket.
175.05 Monthly reports; payments of tax.
175.06 Administration of chapter.
175.07 Records; bonds.
175.08 License required.
175.09 Application
175.10 Fee.
175.11 Issuance of license; regulations.
175.12 Renewal of license.
175.13 Suspension of license; liability of owner.
175.14 Refunds from the Tax Rotary Fund.
175.15 Taxes a lien.
175.16 Additional assessments.
175.17 Nonpayment of taxes.
175.18 Refusal to allow inspection
175.19 When taxes by assessment are due.
175.20 Application for reassessment
175.21 Mailing of notices.
175.22 Refunds upon application.
175.23 Disposition of funds.
175.99 Penalty.

175. 01 DEFINITIONS.

As used in this chapter:

(a) "Persons" means individuals, firms, partnerships, associations, corporations, municipalities and other political subdivisions of the State.

(b) "Auditor" means the Auditor of the City.

(c) “Treasurer” means the Treasurer of the City.

(d) "Admission" includes seats, chairs, tables and benches, reserved or otherwise, and other similar accommodations, and charges made therefor.

(e) “Place” includes, but is not restricted to, theatres, dance halls, amphitheaters, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, sideshows, swimming pools, outdoor amusement parks and such attractions as merry-go-rounds, ferris wheels, dodgelems, roller coasters, observation towers, parking lots, structures used for parking vehicles, hotels, billiard and pool rooms, recreation rooms and halls, buildings or areas in which bowling, ping pong, bingo or other games are played.

(f) “Amounts received for admission” shall be deemed to exclude any Federal taxes paid or received in respect of such admission.

175.02 LEVYING OF TAX.

For the purpose of providing revenue to defray a Portion of current expenses and other expenditures of the City, there is hereby levied:

(a) A tax of three percent on the amounts received for admission to any place, including admission by season ticket or subscription.

(b) A tax of three percent on the excess of amounts received for tickets or cards of admission to theatres, operas and other places of amusements, sold at news stands, hotels and places other than the ticket offices of such theatres, operas or other places of amusement, over and above the amounts representing the established price therefor at such ticket offices; such tax to be returned and paid in the manner and subject to the interest provided in Section 175. 05, by the person selling such tickets.

(c) A tax of three percent on the amount received for admission to any public performance for profit at any roof garden, cabaret or other similar entertainment in case the charge for admission in the form of a service charge, cover charge or a similar charge in whatsoever form provided, that if such charge is in the form of a fixed minimum service charge to the admittee, the tax shall be computed upon one-third of such fixed minimum service charge.

(d) A tax of three percent on the amount received as annual membership dues by every club or organization maintaining a golf course, and a tax of three percent on green fees collected by golf courses, either under club or private ownership.

In the case of persons, except bona fide employees, municipal officers on official business and children under the age for which a charge is regularly made, admitted free or at

reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted.

175.03 ADMISSIONS EXEMPT FROM TAX.

No tax shall be levied under this chapter with respect to any admissions, all the proceeds of which inure:

(a) Exclusively to the benefit of religious, educational or charitable institutions, societies or organizations, societies or organizations for the prevention of cruelty to children or animals or societies or organizations conducted for the sole purpose of maintaining symphony orchestras and receiving substantial support from voluntary contributions, if no part of the net earnings thereof inure to the benefit of any private stockholder or individual;

(b) Exclusively to the benefit of persons in the military or naval forces of the United States, or of national guard organizations, reserve officers' associations or organizations, posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units or societies are organized in the State of Ohio, and if no part of their net earnings inure to the benefit of any private stockholder or individual.

(c) Exclusively to the benefit of members of the police or fire department of any County municipal corporation, or the dependents or heirs of such members.

(d) Any organization, person or individual seeking the exemption privileges as outlined in this section, shall file his request with the Auditor, Treasurer or Mayor of the City, and the determination and conclusion reached by the Auditor, Treasurer and Mayor of the City as to whether or not exemption privileges should be granted, shall be final.

The exemption from tax provided by this section shall not be allowed in case of admissions to wrestling matches, prize fights or boxing, sparring or other pugilistic matches or exhibitions nor in the case of admissions to any athletic game or exhibition the proceeds of which inure wholly or partly to the benefit of any high school, academy, preparatory or other school.

175.04 PRICE TO BE MARKED ON TICKET.

The price, exclusive of any Federal tax to be paid by the person paying for admission, at which every admission ticket or card is sold shall be conspicuously and indelibly printed, stamped or written on the face or back of that part of the ticket which is to be taken up by the management of the theatre, opera or other place of amusement, together with the name of the vendor if sold other than at a ticket office of the place of amusement.

175.05 MONTHLY REPORTS; PAYMENTS OF TAX.

Every person receiving any payments for admission, dues or fees taxable under this chapter, shall on or before the twentieth day of each calendar month make a return in duplicate, under oath, to the Auditor or Treasurer in such form as the Auditor or Treasurer may prescribe, showing the number of taxable admissions issued or disposed of and the amount of taxable admissions issued during the preceding calendar month, the amount of tax hereby imposed on the same, and such other facts and information as the Treasurer or Auditor may require in the form of returns prescribed by them. One copy of such return shall be for the use of the Auditor or Treasurer and the other shall be filed in the office of the City Auditor or Treasurer.

All such returns shall be held confidential by the Auditor or Treasurer and shall not be available for inspection unless ordered by a court of competent jurisdiction, save that the Treasurer may furnish a copy to the Internal Revenue Department.

Each person making such return shall, at the time of making the same, pay the amount of taxes shown thereby to the Auditor or Treasurer. Such payments shall be paid into the City Treasury. The Auditor or Treasurer may adopt uniform rules and regulations not inconsistent with this section governing the method of making returns and payments.

If the tax imposed by this chapter is not paid when due, there shall be added as a part of the tax interest at the rate of one percent a month from the time when the tax became due until paid.

175. 06 ADMINISTRATION OF CHAPTER.

The Auditor or Treasurer shall have power to adopt and promulgate such rules and regulations as the Treasurer or Auditor deems necessary to carry out the provisions of this chapter.

175.07 RECORDS; BOND.

Each person required by this chapter to collect and pay, or to pay the taxes imposed hereby shall keep such records of receipts, issuance of complimentary tickets and otherwise, together with ticket stubs, and other pertinent documents, in such form as the Auditor or Treasurer may by such regulation require. Such records and other documents shall be open at any time during business hours to the inspection of the Auditor or Treasurer and shall be preserved for a period of three years unless the Auditor or Treasurer shall in writing consent to their destruction within that period, or in writing require that they be kept longer. The Auditor or Treasurer may require any person required by this chapter to collect and pay, or to pay the tax hereby imposed, to file with them a bond subject to the approval of the Law Director, with security to the approval of the City Auditor and in such amount as the Auditor or Treasurer may fix, conditioned for the collection and payment, or the payment of any such taxes due or which may become due from such person. Such bond when approved by the Treasurer or Auditor shall be deposited in his office. In lieu of such bond, securities approved by- the Treasurer or Auditor may be deposited with them or him and shall be kept by him or them as security for the payment of such tax, interest or penalty, or both. The Treasurer or Auditor may sell any securities so deposited with him or them at public or private sale without notice to the depositor thereof, if it becomes necessary to do so in order to recover the amount of such tax, interest or penalty or both, due or unpaid. Upon any such sale the surplus, if any, above such amounts so due and unpaid shall be returned to the depositor of the securities.

The Treasurer or Auditor may by such regulations permit any person making a refund of any payment upon which a tax is collected under this chapter to repay therewith the amount of the tax collected on such payment, and provide for the crediting of the amount so repaid against amounts included in any subsequent return.

175.08 LICENSE REQUIRED.

No person shall continue to conduct, or thereafter to begin to conduct, any form of amusement at any permanent or temporary place of amusement, or any itinerant form of amusement within the City, without a license therefor.

175.09 APPLICATION.

Every person desiring to continue to conduct, or hereafter to begin to conduct, any such amusement at any permanent or temporary place of amusement, or any itinerant form of amusement within this City, shall file an application for a permanent, temporary or itinerant form of amusement license with the Treasurer or Auditor. Every application for such license shall be made upon a form prescribed, prepared and furnished by the Treasurer or Auditor, and shall set forth the name under which the applicant conducts or intends to conduct a permanent or temporary form of amusement, the location of the permanent or temporary place of amusement, and such other information as the Treasurer or Auditor may require. If the applicant has or intends to have more than one place of amusement within the City, the application shall state the location of each place of amusement, and in the case of itinerant form of amusement, the date and length of time such amusement is to be conducted at each place. In the case of an application for a license for a temporary place of amusement, the application shall state the name and address of the owner or leasee o: custodian of the premises upon which such amusement is to be conducted, and any other information prescribed by the Treasurer or Auditor for the purposes of identification. The application shall be signed and verified by oath or affirmation by the **person** conducting the amusement if a natural person, or in the case of an association, by a member or partner thereof, or in the case of a corporation by an executive officer thereof or some person specifically authorized by the corporation to sign the application to which shall be attached the written evidence of his authority.

175.10 FEE.

At the time of making such application, the applicant shall pay to the Auditor or Treasurer a fee of one dollar ($1. 00) for each license.

175.11 ISSUANCE OF IJCENSE; REGULATIONS.

Upon approval of the application and the payment of any license fee or fees herein required, the Treasurer or Auditor shall grant and issue to each applicant, unless withheld for a cause, a permanent, temporary or itinerant amusement license for each place of amusement within the City set forth in his application. An amusement license shall be valid only for the person in whose name it is issued and for the conduct of amusements at the places designated therein. It shall not be assignable. It shall be

conspicuously displayed at the place or places issued for during the period of ticket sale and conduct of amusement. All licenses for permanent places of amusement shall be for a period of twelve months following the date upon which they are issued, unless sooner surrendered by the license, or suspended or revoked for cause by the Treasurer or Auditor. Licenses for temporary places of amusement or for forms of itinerant amusement shall expire at the time specified therein. The holder of an itinerant amusement license shall notify the Treasurer or Auditor, promptly of any change in the original contemplated itinerary, either as to date or time of the conduct of the amusement at each place.

175.12 RENEWAL OF LICENSE.

Licenses issued for permanent places of amusement under the provisions of this chapter may be renewed annually upon application made to the Treasurer or Auditor and the payment of a renewal fee of one dollar ($1. 00).

175.13 SUSPENSION OF LICENSE; LIABILITY OF OWNER.

The treasurer or Auditor may suspend or, after hearing, revoke an amusement license whenever he finds that the holder thereof has failed to comply with any of the provisions of this chapter or any rules or regulations of the Treasurer or Auditor prescribed, adopted and promulgated under this chapter. Upon suspending or revoking any amusement license the Treasurer or Auditor shall require the holder thereof to surrender to him immediately all licenses or duplicates thereof issued to such holder, and the holder shall surrender promptly all such licenses to the Treasurer or Auditor as required. Whenever the Treasurer or Auditor suspends an amusement license, he shall notify the holder immediately and afford him a hearing, if no hearing has already been afforded and one is desired. After such hearing the Treasurer or Auditor shall either rescind his order of suspension or upon good cause appearing therefor shall continue the suspension or revoke the license.

No owner or custodian of the premises upon which an amusement is to be conducted, shall lease or permit the same to be used by any person who is not the owner of a license duly issued by the Treasurer or Auditor. Any such owner or custodian who leases to, or permits such premises to be used for such purpose, to a person who is not the owner of a license duly issued hereunder, shall be liable for the amount of taxes levied under the provisions of this chapter in connection with any amusement so conducted upon such premises, and such taxes shall be a lien upon such premises.

When an exemption from the payment of the admission tax is granted by the Treasurer or Auditor or Mayor for a given amusement or series of amusements in accordance with the provisions herein, such exemption shall be considered as the equivalent of the license herein provided for. The exemption form as executed on behalf of the Treasurer or Auditor, shall be displayed in the same manner as is provided for the license.

175.14 REFUNDS FROM THE TAX ROTARY FUND.

The Treasurer or Auditor shall refund any tax or license fee erroneously paid or to the extent overpaid on the license application or tax return or on assessment or other demand of the Treasurer or Auditor. The Treasurer or Auditor on application of the taxpayer or otherwise may determine the amount of such erroneous or overpayment and certify such amount to the City Auditor. The City Auditor shall thereupon draw his warrant for such certified amount on the Treasurer to the person entitled to such refund. For the purpose of paying such refunds the Treasurer or Auditor shall place one thousand dollars ($1, 000) from taxes collected under this chapter in a special fund which the City Auditor is hereby authorized and directed to establish, and to be known as the Admission Tax Rotary Fund, and thereafter as required by the depletion thereof he shall place to the credit of the Rotary Fund a sum sufficient to make the total of the Fund at the time of each such credit amount to one thousand dollars ($1,000).

175.15 TAXES A LIEN.

The taxes imposed by this chapter shall be a lien upon all of the property of any person required to collect and pay or to pay the same. If he shall sell out his business or shall quit business, such person shall be required to make out the return provided for under this chapter within thirty days after the date of sale of such business or retirement therefrom, and his successor in business shall be required to withhold a sufficient amount of the purchase money to cover the amount of the taxes so collected and unpaid, together with interest if any, until such time as the former owner shall produce a receipt from the Treasurer or Auditor showing the taxes have been paid, or a certificate that no taxes are due. If the purchaser of a business fails to withhold purchase money as above provided, and the taxes collected shall be due and unpaid after the thirty day period allowed, he shall be liable for the payment of the taxes collected and unpaid on account of the operation of the business by the former owner, together with interest, as provided by this chapter.

The lien for unpaid taxes herein imposed shall not become effective until such time and such as the Treasurer shall certify to the County Auditor, the amount of taxes delinquent, certification is placed on record by the County Recorder in a book maintained for that purpose

175.16 ADDITIONAL ASSESSMENTS.

If the Treasurer or Auditor is not satisfied with the return and payment of taxes made by any person under the provisions of this chapter, he is authorized and empowered to make additional assessment of the tax due by such taxpayer, based upon the facts contained in the return or otherwise acquired. Promptly after the date of such additional assessment, the Treasurer or Auditor shall give or send by mail a notice thereof to such person, together with written notice of the time, and the place where such person may be heard on a petition for reassessment.

175.17 NONPAYMENT OF TAXES.

If a person whose duty it is to collect and pay, or to pay the taxes imposed by this chapter shall neglect or refuse to file any return required by this chapter, or having tendered a return shall neglect or refuse to pay the amount of taxes imposed by this chapter as shown by such return, the Treasurer or Auditor shall make an estimated assessment of the probable amount of the taxes payable by the delinquent, to which shall be added a penalty of ten percent of the amount assessed. The Treasurer or Auditor shall promptly thereafter give or send by mail, notice of such estimated assessment and penalty to the person against whom the same shall have been made.

175.18 REFUSAL TO ALLOW INSPECTION.

The Treasurer or Auditor shall have the power to make an estimated additional assessment to which shall be added a penalty of ten percent of the assessment, against any person who has filed any return as required by this chapter but who refuses to permit the Treasurer or Auditor, to examine his books of account and papers pertaining to the business for which the return was made. The Treasurer or Auditor shall promptly thereafter give or send by mail, notice of such estimated additional assessment and penalty to such person, together with written notice of the time and place where such person may be heard on a petition for reassessment.

175.19 WHEN TAXES BY ASSESSMENT DUE.

All taxes and penalties resulting from any assessment made by the Treasurer or Auditor shall be due and payable ten days after notice is given or sent by mail to the person against whom such assessment shall have been made.

175.20 APPLICATION FOR REASSESSMENT

Any person against whom an additional assessment, estimated assessment or estimated additional assessment shall be made by the Treasurer or Auditor may file an application for reassessment with the Treasurer or Auditor. Such application shall be filed within thirty days after receipt of notice of such estimated assessment and penalty from the Treasurer or Auditor and shall contain all the argument and reasons why such assessment and/or penalty should be reversed, vacated or modified. Within twenty days of the filing of such application for reassessment, the Treasurer shall redetermine his former assessment, estimated assessment or estimated additional assessment and shall either affirm, reverse, vacate or modify the same.

Such determination shall be final, and the assessment, estimated assessment or estimated additional assessment shall become payable ten days after notice thereof is given or sent by mail to the person filing the application.

175.21 MAILING OF NOTICES.

Any notice authorized or required under the provisions of this chapter may be given by mailing of the same to the person for whom it is intended, in a postpaid envelope addressed to such person at the address given in the last return filed by him pursuant to the provisions of this chapter, or if no return has been filed then to such address as may be obtainable. The mailing of such notice shall be prima facie evidence of the receipt of the same by the person to whom addressed. Any period of time, which is determined according to the provisions of this chapter by the giving of notice shall commence to run from the date of mailing such notice.

175.22 REFUNDS UPON APPLICATION.

If within one year from the payment of any tax or penalty the payer thereof or his executors, administrators, successors or assigns shall make application for a refund thereof, for the benefit of the person from whom the same was collected, and the Treasurer or Auditor shall determine that such tax or penalty or any portion thereof, was erroneously or illegally collected, and that the same can and will be

duly refunded to the persons from whom the same was collected, the Treasurer or Auditor shall issue his certificate showing the amount so erroneously or illegally collected, in duplicate, to the City Auditor who shall thereupon draw his warrant for such certified amount on the Treasurer to the person entitled to such refund, out of the Admission Tax Rotary Fund. For like cause and within the same period, a refund may be so made on the initiative of the Treasurer, but no refund shall be made of a tax or penalty paid pursuant to a determination of the Treasurer as provided for in Section 175.20, unless the Treasurer after a hearing as in the section provided or on his own motion, shall have ruled that such determination was erroneous or illegal in which event, a refund shall be made as herein provided, upon termination of such appeal. An application for a refund made as herein provided shall be deemed a petition for reassessment within the meaning of Section 175.20 and the Treasurer or Auditor may receive additional evidence with respect thereto. After making his determination, the Treasurer or Auditor shall give notice thereof to the applicant.

175.23 DISPOSITION OF FUNDS.

The moneys received under the provisions of this chapter shall be credited to the General Fund of the City.

175.99 PENALTY.

(a) Whoever violates Section 175.04 shall be fined not more than one hundred dollars ($100.00).

(b) Whoever begins to conduct, or continues to conduct any form of amusement at any permanent or temporary place of amusement or any itinerant form of amusement without having a license therefor, as provided in this chapter; whoever, being a person charged by any section of this chapter willfully fails or refuses to charge and collect or to pay such taxes, or to make return to the Treasurer or Auditor as required by this chapter, or to permit the Treasurer or Auditor or his duly authorized agent, to examine his books and other records, in or upon any premises where the same are kept, to the extent necessary to verify any return made as to ascertain and assess the tax imposed by this chapter if no return was made, or to maintain and keep for three years or such lesser or greater time as may be permitted or required by the Treasurer or Auditor such records, ticket stubs, and other documents pertaining to the sale or other disposition of admissions, as may be required by the Treasurer or Auditor; and whoever, being the holder of a license issued under the provisions of this chapter, displays such license at the place for which such license was issued, during a period of suspension or after revocation of the same by the Treasurer or Auditor and during a period of ticket sale and conduct of amusement shall be fined not more than one hundred dollars ($100.00). For a second or subsequent offense, a corporation shall be fined not more than five hundred dollars ($500.00), or an individual, or a member of a partnership, firm or association, shall be fined not more than one hundred dollars ($100.00) or imprisoned not more than sixty days or both.

CHAPTER 177

Motor Vehicle License Tax

177. 01 Definitions.
177.02 Levy of annual license tax; use.
177.03 Exemptions from tax.

CROSS REFERENCES
Power to levy - see Ohio R. C. 4504.06

177.01 DEFINITIONS.

(a) "Motor vehicle" means all vehicles included within the definition of motor vehicle in Ohio Revised Code 4501.01 and 4505.01.

(b) "Registrar" means the Registrar of Motor Vehicles as provided in Ohio Revised Code 4501.02.

(c) "Deputy Registrar" means any deputy appointed by the Registrar of Motor Vehicles pursuant to Ohio Revised Code 4501.02 and 4503.03.

177.02 LEVY OF ANNUAL LICENSE TAX; USE.

An annual license tax is hereby levied upon the operation of motor vehicles on the public roads or highways of the City for the purpose of paying the costs and expenses of enforcing and administering the tax provided for in Ohio Revised Code 4504.06, and for planning, constructing, improving, maintaining and repairing public roads, highways and streets; maintaining and repairing bridges and viaducts; paying the City's portion of the costs and expenses of cooperating with the Department of Highways, in the planning, improvement and construction of State highways; paying the City's portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets; paying any costs apportioned to the City under Ohio Revised Code 4907.47; paying debt service charges on notes or bonds of the City issued for such purposes; and to supplement revenue already available for such purposes. Such tax shall be at the rate of five dollars ($5.00) per motor vehicle on all motor vehicles the district of registration of which, as defined in Ohio Revised Code 4503.10 is in the City and shall be paid in and collected by the Registrar of Motor Vehicles of the State, or Deputy Registrar, at the time of making application for registration, as provided in Ohio
Revised Code 4504.09.

No part of such moneys shall be used to purchase equipment, tools or for any wages. If the application for registration is made prior to July 16, the full five dollars ($5.00) shall be paid.

If such application is made on or after July 16, and prior to October 16, three-fourths of the five dollar ($5.00) tax shall be paid.

If such application is made on or after October 16, and prior to January 16, one-half of the five dollar ($5.00) tax shall be paid.

If such application is made on or subsequent to January 16, and prior to April 16, one-fourth of such five dollar ($5.00) tax shall be paid.

177.03 EXEMPTIONS FROM TAX.

The following motor vehicles shall be exempt from this license tax:

(a) Any motor vehicle titled in the name of the State or any of its political subdivisions.

(b) Any motor vehicle titled in the name of a Board of Education, the United States of America. or Ohio Wing Civil Air Patrol.

(c) When the Post Office Department has the exclusive right and supervision of the use of a motor vehicle for a period of one year, under contract by a United States Civil Service Employee, United States Government shall be considered the owner of such vehicle and entitled to exemption from this tax.