

2 CITY OF CUYAHOGA FALLS, OHIO

3
4 ORDINANCE NO. 69 - 2011

5
6 AN ORDINANCE AMENDING SECTIONS 161.05, 161.07, 161.09,
7 and 161.13 OF TITLE SEVEN, PART ONE OF THE CODIFIED
8 ORDINANCES, RELATING TO MUNICIPAL INCOME TAX, AND
9 DECLARING AN EMERGENCY.
10

11
12 BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County of Summit, and State
13 of Ohio, that:

14
15 Section 1. Sections 161.05, 161.07, 161.09, and 161.13, of the Codified Ordinances of the
16 City of Cuyahoga Falls are hereby amended to read in full as follows (new text underlined; deleted
17 text in ~~strikethrough~~):
18

19 161.05 RETURN AND PAYMENT OF TAX.

20 (a) Each taxpayer shall whether or not a tax be due thereon, make and file a return on or
21 before April 30 15 of each calendar year. When the return is made for a fiscal year or other period
22 different from the calendar year, the return shall be filed ~~within four months from~~ not later than
23 the 15th day of the fourth month after the end of such fiscal year or period.
24

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

27 (1) A. The aggregate amount of salaries, wages, commissions and other compensation
28 earned;

29 B. The gross income from a business, profession or other activity less allowable
30 expenses incurred in the acquisition of such gross income;

31 C. Such income shall include only income earned during the year, or portion
32 thereof, covered by the return and subject to the tax imposed by this chapter;

33 (2) A. The amount of tax imposed by this chapter on income reported;

34 B. Any credits to which the taxpayer may be entitled under the provisions of
35 Sections 161.06, 161.07 and 161.15 of this chapter; and

36 (3) Such other pertinent statements, information returns or other information as the Tax
37 Administrator may require.
38

39 (c) The Tax Administrator may extend the time for filing of the annual return upon the
40 request of the taxpayer for a period of not to exceed six months, or one month beyond any
41 extension requested of or granted by the Internal Revenue Service for the filing of the Federal
42 income tax return. The Tax Administrator may require a tentative return, accompanied by
43 payment of the amount of tax shown to be due thereon, by the date the return is normally due.
44 Interest shall be assessed according to the provisions of Section 161.10 in those cases in which
45 the return is filed and the final tax paid within the period as extended. No penalty shall be
46 assessed in the above cases.
47

48 (d) (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Tax
49 Administrator the balance of tax due, if any, after deducting:

50 A. The amount of the City income tax deducted or withheld at the source pursuant
51 to Section 161.06;

52 B. Such portion of the tax as has been paid on declaration by the taxpayer pursuant
53 to Section 161.07;

54 C. Any credit allowable under the provisions of Section 161.15.

55 (2) Should the return or the records of the Tax Administrator indicate an overpayment of
56 the tax to which the City is entitled under the provisions of this chapter, such overpayment shall
57 first be applied against any existing liability and the balance, if any, at the election of the
58 taxpayer communicated to the Tax Administrator in writing, shall be refunded or applied against
59 any subsequent liability.
60

61 (e) (1) Where necessary, an amended return must be filed in order to report additional
62 income and pay any additional tax due, or claim a refund of tax over paid, subject to the

63 requirements and/or limitations contained in Sections 161.11 and 161.15. Such amended
64 returns shall be on a form obtainable on request from the Tax Administrator. A taxpayer may not
65 change the method of accounting or apportionment of net profits after the due date for filing the
66 original return.

67 (2) Within three months from the final determination of any Federal tax liability affecting
68 the taxpayer's City tax liability, such taxpayer shall make and file an amended City return
69 showing income subject to the City tax based upon such final determination of Federal tax
70 liability, and pay any additional tax shown due thereon or make claim for refund of any
71 overpayment.

72
73 161.07 DECLARATION.

74 (a) Every person who anticipates any taxable income which is not subject to Section 161.06
75 hereof, or who engages in any business, profession, enterprise or activity subject to the tax
76 imposed by Section 161.03 hereof shall file a declaration setting forth such estimated income or
77 the estimated profit or loss from such business activity together with the estimated tax due
78 thereon, if any; provided, however, if a person's income is wholly from wages from which the tax
79 will be withheld and remitted to the City in accordance with Section 161.06, such person need
80 not file a declaration.

81
82 (b) (1) Such declaration shall be filed on or before April ~~30~~ 15 of each year during the life of
83 this chapter, or ~~within four months of~~ not later than the 15th day of the fourth month after the
84 date the taxpayer becomes subject to tax for the first time.

85 (2) Those taxpayers reporting on a fiscal year basis shall file a declaration ~~within four~~
86 months not later than the 15th day of the fourth month after the beginning of each fiscal year or
87 period.

88
89 (c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from, the Tax
90 Administrator. Credit shall be taken for the City income tax to be withheld, if any, from any
91 portion of such income. In addition, credit may be taken for tax payable to other taxing
92 municipalities or Joint Economic Development Districts in accordance with the provisions of
93 Section 161.15.

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

96
97 (d) The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Tax
98 Administrator at least one-fourth of the estimated annual tax due after deducting:

99 (1) Any portion of such tax to be deducted or withheld at the source pursuant to Section
100 161.06; and

101 (2) Any credits allowable under the provisions of Section 161.15.

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

107
108 (e) On or before the ~~last~~ 15th day of the fourth month of the year following that for which
109 such declaration or amended declaration was filed, an annual return shall be filed and any
110 balance which may be due the City shall be paid therewith in accordance with the provisions of
111 Section 161.05 hereof.

112
113 161.09 INVESTIGATIVE POWERS OF TAX ADMINISTRATOR; PENALTY FOR DIVULGING
114 CONFIDENTIAL INFORMATION.

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

124 (b) The Tax Administrator is hereby authorized to order any person presumed to have
125 knowledge of the facts to appear before him and may examine such person, under oath,
126 concerning any income which was or should have been returned for taxation, or any transaction
127 tending to affect such income, and for this purpose may compel the production of books, papers,
128 records and Federal income tax returns and the attendance of all persons before him, whether as
129 parties or witnesses, whenever he believes such persons have knowledge of such income or
130 information pertinent to such inquiry.
131

132 (c) The refusal to produce books, papers, records and Federal income tax returns, or the
133 refusal to submit to such examination by any employer or person subject or presumed to be
134 subject to the tax or by any officer, agent or employee of a person subject to the tax or required to
135 withhold tax or the failure of any person to comply with the provisions of this section or with an
136 order or subpoena of the Tax Administrator authorized hereby shall be deemed a violation of this
137 chapter, punishable as provided in Section 161.12.
138

139 (d) Any information gained as the result of any returns, investigations, hearings or
140 verifications required or authorized by this chapter shall be confidential, and no person shall
141 disclose such information except for official purposes or as provided in subsection (e) of this
142 ordinance. This section does not prohibit the publication of statistics in a manner which does not
143 disclose information with respect to individual taxpayers.
144

145 (e) The tax administrator may disclose confidential information as described in subsection
146 (d) hereof to the Internal Revenue Service, the State Tax Commissioner or his designee, or officer
147 of a municipal corporation charged with the duty of enforcing a tax provided for by Ohio Revised
148 Code Chapter 718, acting within the scope of the authority of the requesting agency, or in
149 accordance with a proper judicial order.
150

151 (f) Whoever violates this section by improperly disclosing confidential information is guilty of
152 a misdemeanor of the first degree. In addition, any employee of the City of Cuyahoga Falls who
153 violates the provisions of this section relating to the disclosure of confidential information is
154 subject to dismissal.
155

156 (g) Every taxpayer shall retain all records necessary to compute his tax liability for a period
157 of five six years from the date his return is filed or the withholding taxes are paid.
158

159 161.13 BOARD OF REVIEW.

160 (a) A Board of Review, consisting of five members, one of which is to be Chairman, with each
161 individual to be appointed by the Mayor, with the consent of Council, three individuals to serve
162 for initial terms of one year and two individuals to serve for two years, respectively, and thereafter
163 two-year terms for all members. These public members shall not all be adherents to the same
164 political party; they may be paid such per diem compensation as Council shall fix. A majority of
165 the members of the Board shall constitute a quorum. The Board shall adopt its own procedural
166 rules and shall keep a record of its transactions. Any hearing by the Board may be conducted
167 privately and the provisions of Section 161.09 hereof with reference to the confidential character
168 of information required to be disclosed by this chapter shall apply to such matters as may be
169 heard before the Board on appeal.
170

171 (b) All rules and regulations and amendments or changes thereto, which are adopted by the
172 Tax Administrator under the authority conferred by this chapter, must be approved by the Board
173 of Review before the same becomes effective. The Board shall hear and pass on appeals from any
174 ruling or decision of the Tax Administrator, and, at the request of the taxpayer or Tax
175 Administrator, is empowered to substitute alternate methods of allocation.
176

177 (c) Any person dissatisfied with any ruling or decision of the Tax Administrator which is
178 made under the authority conferred by this chapter may appeal therefrom to the Board of Review
179 within thirty days ~~from the announcement~~ after service of such ruling or decision by the Tax
180 Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any
181 such ruling or decision, or any part thereof.
182

183 Section 2. Existing Sections 161.05 and 161.07, of the Codified Ordinances, as amended by
184 Ord. No. 151-1990, passed September 24, 1990, are hereby repealed. Existing Section 161.09 of
185 the Codified Ordinances, as amended by Ord. No. 130-1993, passed November 23, 1993, is

186 hereby repealed. Existing Section and 161.13 of the Codified Ordinances, as enacted by Ord. No.
187 113-1966, passed October 24, 1966, is hereby repealed.

188
189 Section 3. Any ordinances or resolutions or portions of ordinances and resolutions
190 inconsistent herewith are hereby repealed, but any ordinances and resolutions not inconsistent
191 herewith and which have not previously been repealed are hereby ratified and confirmed.

192
193 Section 4. It is found and determined that all formal actions of this Council concerning and
194 relating to the passage of this ordinance were taken in an open meeting of this Council and that
195 all deliberations of this Council and of any committees that resulted in those formal actions were
196 in meetings open to the public, in compliance with all requirements including Chapter 107 of the
197 Codified Ordinances.

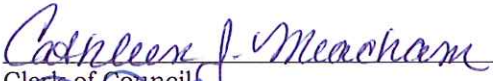
198
199 Section 5. This ordinance is hereby declared to be an emergency measure necessary for the
200 preservation of the public peace, health, safety, convenience and welfare of the City of Cuyahoga
201 Falls and the inhabitants thereof, and provided it receives the affirmative vote of two-thirds of the
202 members elected or appointed to Council, it shall take effect and be in force immediately upon its
203 passage and approval by the Mayor; otherwise it shall take effect and be in force at the earliest
204 period allowed by law.

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206
207 Passed: 7-25-11




President of Council

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211



Clerk of Council

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214 Approved 8/9/11



Mayor

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216
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218 7/11/11
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