Finance Committee Agenda
November 5, 2024 at 4:00 PM

Finance Committee	**Staff Liaison**
Bob Rosen, Chair	Scot Lahrmer, Village Manager
Ben Hunt	Debbie Eldridge, Finance Administrator
Dara Wood	Ken Smallwood, Tax/Asst. Finance Admin

MINUTES

1. Approval of minutes: October 9, 2024

TOPICS OF DISCUSSION

1. September Financials
2. Earnings Tax Code Changes

ADJOURNMENT

Finance Committee Meeting Minutes
October 9, 2024

Attendance
Bob Rosen, Committee Chair, Dara Wood C0mmittee Member Scot Lahrmer Village Manager, Debbie Eldridge Finance Administrator

The meeting was called to order at 5:02 PM.

The minutes of the prior committee meeting of August 27th were approved.

Scot Lahrmer, Village Manager reviewed August financials. Revenue for the month of August was $445,536.42 versus $300,000 last year. YTD revenue was $5,378,654.88 versus $4.3 million last year. Expenses for the month were $433,955.08. Expenses YTD were $4,672,558.58 versus $4.2 million last year. The Village received the second half of property tax revenue from the county in August which went into the Police Disability and Pension fund, Police Levy Fund and the Mercy Tax Increment Equivalent Fund.

General Property Tax Revenue YTD was $1,467,814.28, $144,277 was collected in August. The Municipal Income Tax YTD total was $2,708,173.18 after receiving $184,616 in August. The Village has earned $107,060.25 in interest thus far in 2024.

Police overtime for August was $16,000. This is expected to decrease as the Dispatcher who was on medical leave has returned full time. Maintenance overtime for August was $400.

There were capital expenditures in August of $84,204.24 for the Rollman Estates streets project and $38,000 for the roof and HVAC work on the municipal building. Other significant expenditures in August were $3,000 for Police Body Cameras, Fire School Tuition for a new Maintenance employee of $4,500, and Website platform fee of $4,000. The Village paid out $10,000 in tax refunds in August. The Ice cream social had expenses of $16,000 and took in $10,000 in donations to offset.

There were four securities bought for the Village investment portfolio. The total investment portfolio was $8.2 million.

The Committee then took up a Resolution accepting the amounts and rates from Hamilton County for tax budget purposes for 2025. It was moved by Dara Wood, seconded by Bob Rosen to recommend the Resolution for Council approval. The Resolution passed with a unanimous vote.

The meeting was adjourned at 5:36.

AMBERLEY VILLAGE, HAMILTON COUNTY

Fund Summary

September 2024

Fund #	Fund Name	Starting Fund Balance	Month To Date Revenue	Year To Date Revenue	Month To Date Expenditures	Year To Date Expenditures	Ending Fund Balance	Current Reserve for Encumbrance	Unencumbered Fund Balance
1000	General	$6,605,787.26	$566,424.33	$5,945,079.21	$481,186.80	$5,153,745.38	$6,691,024.79	$568,601.63	$6,122,423.16
2011	Street Construction, Maint. and Repair	$955,207.20	$24,128.64	$396,102.78	$537,853.54	$769,523.02	$441,482.30	$369,814.01	$71,668.29
2051	Federal Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2081	Equitable Sharing Fund	$6,294.81	$0.00	$0.00	$3,791.00	$13,933.50	$2,503.81	$2,503.81	$0.00
2082	OneOhio Opioid Settlement Fund	$21,433.32	$1,439.67	$14,599.75	$0.00	$0.00	$22,872.99	$0.00	$22,872.99
2091	Law Enforcement Trust	$22,519.91	$398.00	$8,147.00	$1,355.00	$13,297.98	$21,562.91	$2,030.95	$19,531.96
2101	Permissive Motor Vehicle License Tax	$33,128.19	$2,099.35	$22,098.52	$30,000.00	$30,000.00	$5,227.54	$0.00	$5,227.54
2131	Police Disability and Pension	$86,626.13	$4,759.91	$75,246.24	$34,652.81	$35,482.39	$56,733.23	$0.00	$56,733.23
2151	Coronavirus Relief Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2152	American Rescue Plan Act Fund	$55,263.95	$0.00	$131,553.22	$8,930.73	$102,907.51	$46,333.22	$1,643.35	$44,689.87
2901	MAYOR'S COURT COMPUTER FUND	$6,718.60	$381.00	$4,644.00	$155.34	$5,209.15	$6,944.26	$2,218.37	$4,725.89
2902	POLICE LEVY FUND	$290,694.98	$85,021.71	$1,352,908.07	$124,136.96	$1,158,683.36	$251,579.73	$24,740.13	$226,839.60
2903	PSAP 911 FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2904	EMPLOYEE SEVERANCE FUND	$226,854.24	$0.00	$0.00	$0.00	$0.00	$226,854.24	$0.00	$226,854.24
2905	WE THRIVE GRANT FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2906	NATURE WORKS GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2907	Mercy Tax Increment Equivalent Fund	$482,658.57	$1,363.24	$152,640.35	$5,797.50	$7,348.40	$478,224.31	$55,463.62	$422,760.69
3101	Bond Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4901	CAPITAL PROJECTS	$256,795.65	$0.00	$247,545.00	$64,224.86	$285,949.71	$192,570.79	$235,685.25	($43,114.46)
4902	Capital Projects-PUBLIC FACILITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4903	Capital Projects-VILLAGE LAND	$1,204.12	$0.00	$0.00	$0.00	$0.00	$1,204.12	$0.00	$1,204.12
5901	STORM WATER UTILITY	$228,467.86	$18,290.20	$208,611.04	$2,822.54	$141,288.44	$243,935.52	$71,765.84	$172,169.68
9101	Unclaimed Monies	$4,012.60	$0.00	$494.07	$0.00	$0.00	$4,012.60	$0.00	$4,012.60
9901	MAYOR'S COURT CUSTODIAL	$5,453.00	$8,246.00	$79,289.00	$6,122.00	$79,543.00	$7,577.00	$0.00	$7,577.00
9902	EMPLOYEES HEALTH INSURANCE CUSTODI	$145.87	$8,432.88	$69,849.20	$8,432.88	$77,536.89	$145.87	$0.00	$145.87
9903	VALLEY BAND ESCROW	$1,137.82	$0.00	$0.00	$574.86	$3,964.02	$562.96	$562.96	$0.00
9904	Kenwood SWJEDZ CUSTODIAL	$68,321.35	$152,456.89	$907,915.07	$23.94	$837,747.69	$220,754.30	$126.06	$220,628.24
9905	Kenwood SWJEDZ Escrow CUSTODIAL	$16,754.11	$0.00	$32,565.20	$0.00	$15,843.77	$16,754.11	$0.00	$16,754.11
9906	Kenwood SWJEDZ Long-Term Maint CUSTODI.	$3,878.57	$0.00	$6,145.40	$0.00	$7,336.83	$3,878.57	$163.17	$3,715.40
	Report Total:	$9,379,358.11	$873,441.82	$9,655,433.12	$1,310,060.76	$8,739,341.04	$8,942,739.17	$1,335,319.15	$7,607,420.02

Last reconciled to bank: 08/31/2024 – Total other adjusting factors: $35.00

Revenue Status

By Fund Then Revenue

As Of 9/30/2024

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-110-0000	General Property Tax - Real Estate	$1,518,872.00	$1,467,814.28	$51,057.72	96.638%
1000-120-0000	Tangible Personal Property Tax	$0.00	$0.00	$0.00	0.000%
1000-130-0000	Municipal Income Tax	$3,850,000.00	$3,020,663.14	$829,336.86	78.459%
	Property and Other Local Taxes Sub-Total:	$5,368,872.00	$4,488,477.42	$880,394.58	83.602%
1000-211-0000	Local Government Distribution	$79,006.00	$58,383.73	$20,622.27	73.898%
1000-224-0000	Liquor and Beer Permit Fees	$1,500.00	$3,100.65	-$1,600.65	206.710%
1000-231-0000	Property Tax Allocation	$192,655.00	$212,685.05	-$20,030.05	110.397%
1000-290-0000	Other - State Shared Taxes and Permits	$19,200.00	$13,977.94	$5,222.06	72.802%
1000-290-0011	Other - State Shared Taxes and Permits{JEDZ}	$126,000.00	$94,951.42	$31,048.58	75.358%
	State Shared Taxes and Permits Sub-Total:	$418,361.00	$383,098.79	$35,262.21	91.571%
1000-390-0000	Other - Special Assessments	$0.00	$0.00	$0.00	0.000%
1000-390-0071	Other - Special Assessments{Property Maintenance}	$0.00	$0.00	$0.00	0.000%
	Special Assessments Sub-Total:	$0.00	$0.00	$0.00	0.000%
1000-411-0000	Federal - Restricted	$0.00	$0.00	$0.00	0.000%
1000-413-0014	Federal - Pass Through Grants{QRT FED REIMB}	$0.00	$60,608.09	-$60,608.09	0.000%
1000-413-0016	Federal - Pass Through Grants{DOJ-OCDETF OT /HC-JD PAY OFFS}	$0.00	$0.00	$0.00	0.000%
1000-422-0000	State - Restricted	$0.00	$46,010.00	-$46,010.00	0.000%
1000-422-0012	State - Restricted{2023 Recovery Ohio}	$0.00	$34,997.02	-$34,997.02	0.000%
1000-422-0015	State - Restricted{HTF COMMANDER}	$100,000.00	$47,012.68	$52,987.32	47.013%
1000-422-0016	State - Restricted{DOJ-OCDETF OT /HC-JD PAY OFFSE}	$14,400.00	$0.00	$14,400.00	0.000%
1000-422-0020	State - Restricted{FIRE GRANT}	$0.00	$10,000.00	-$10,000.00	0.000%
1000-422-0021	State - Restricted{OAC 109:2-18-05 TRAINING}	$30,000.00	$38,110.55	-$8,110.55	127.035%
1000-422-0022	State - Restricted{FIRE TRAINING}	$0.00	$2,900.00	-$2,900.00	0.000%
1000-422-0041	State - Restricted{K-9}	$0.00	$0.00	$0.00	0.000%
1000-440-0000	Grants or Aid (Non-Federal and Non-State)	$125,000.00	$59,000.00	$66,000.00	47.200%
1000-440-0018	Grants or Aid (Non-Federal and Non-State){HAMILTON CNTY PUB}	$10,000.00	$10,000.00	$0.00	100.000%
1000-440-0026	Grants or Aid (Non-Federal and Non-State){PRAIRIE GARDEN-AG}	$0.00	$0.00	$0.00	0.000%

Revenue Status

By Fund Then Revenue

As Of 9/30/2024

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-440-0041	Grants or Aid (Non-Federal and Non-State){K-9}	$0.00	$0.00	$0.00	0.000%
1000-490-0000	Other - Intergovernmental	$14,000.00	$12,800.01	$1,199.99	91.429%
1000-490-0013	Other - Intergovernmental{HTF INVESTIGATIVE LIAISON}	$0.00	$100,000.00	-$100,000.00	0.000%
1000-490-0015	Other - Intergovernmental{HTF COMMANDER}	$62,000.00	$23,817.89	$38,182.11	38.416%
1000-490-0016	Other - Intergovernmental{DOJ-OCDETF OT /HC-JD PAY OFFSE}	$0.00	$0.00	$0.00	0.000%
1000-490-0017	Other - Intergovernmental{HC REA DISTRIBUTION}	$0.00	$0.00	$0.00	0.000%
	Intergovernmental Sub-Total:	$355,400.00	$445,256.24	-$89,856.24	125.283%
1000-512-0000	Contracts for Police Protection	$15,000.00	$38,612.60	-$23,612.60	257.417%
1000-514-0000	Garbage and Trash	$274,732.00	$192,540.12	$82,191.88	70.083%
1000-523-0000	Recreation Entry Fees	$2,000.00	$3,055.00	-$1,055.00	152.750%
1000-529-0000	Other - Cultural and Recreational Programs	$1,800.00	$400.00	$1,400.00	22.222%
1000-541-0000	Consumer Rent	$75,000.00	$55,703.79	$19,296.21	74.272%
1000-541-0025	Consumer Rent{Mercy Land Lease}	$12,875.00	$12,875.00	$0.00	100.000%
1000-541-0035	Consumer Rent{COMMUNITY ROOM}	$6,500.00	$4,425.00	$2,075.00	68.077%
1000-590-0000	Other - Charges for Services	$200.00	$220.48	-$20.48	110.240%
	Charges for Services Sub-Total:	$388,107.00	$307,831.99	$80,275.01	79.316%
1000-612-0000	Court Fines	$85,000.00	$54,219.00	$30,781.00	63.787%
1000-612-0051	Court Fines{MAYOR'S COURT CREDIT CARD FEES}	$1,000.00	$509.00	$491.00	50.900%
1000-619-0000	Other - Fines and Forfeitures	$59,600.00	$0.00	$59,600.00	0.000%
1000-624-0000	Street Opening	$0.00	$0.00	$0.00	0.000%
1000-625-0000	Cable Franchise Fees	$0.00	$41,754.07	-$41,754.07	0.000%
1000-629-0000	Other - Licenses and Permits	$53,000.00	$24,955.89	$28,044.11	47.087%
1000-629-0027	Other - Licenses and Permits{CELLULAR UNITS-ALARMS}	$5,500.00	$4,815.18	$684.82	87.549%
1000-690-0000	Other - Fees	$0.00	$0.00	$0.00	0.000%
	Fines, Licenses and Permits Sub-Total:	$204,100.00	$126,253.14	$77,846.86	61.858%
1000-701-0000	Interest	$175,000.00	$132,105.99	$42,894.01	75.489%
	Earnings on Investments Sub-Total:	$175,000.00	$132,105.99	$42,894.01	75.489%

Revenue Status

By Fund Then Revenue

As Of 9/30/2024

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-820-0000	Contributions and Donations	$0.00	$600.00	-$600.00	0.000%
1000-820-0023	Contributions and Donations{HC DIVE TEAM}	$0.00	$0.00	$0.00	0.000%
1000-820-0030	Contributions and Donations{ICE CREAM SOCIAL}	$10,000.00	$10,550.00	-$550.00	105.500%
1000-820-0032	Contributions and Donations{BENCH & TREE MEMORIALS}	$0.00	$0.00	$0.00	0.000%
1000-820-0033	Contributions and Donations{Ed Hattenbach Memorial}	$0.00	$0.00	$0.00	0.000%
1000-820-0034	Contributions and Donations{COMMEMORATIVE BRICKS}	$0.00	$0.00	$0.00	0.000%
1000-820-0041	Contributions and Donations{K-9}	$0.00	$0.00	$0.00	0.000%
1000-892-0000	Other - Miscellaneous Non-Operating	$22,000.00	$50,905.64	-$28,905.64	231.389%
	Miscellaneous Sub-Total:	$32,000.00	$62,055.64	-$30,055.64	193.924%
1000-931-0000	Transfers - In	$0.00	$0.00	$0.00	0.000%
1000-961-0000	Sale of Fixed Assets	$3,500.00	$0.00	$3,500.00	0.000%
1000-981-0000	Special Items	$0.00	$0.00	$0.00	0.000%
1000-982-0000	Extraordinary Items	$0.00	$0.00	$0.00	0.000%
1000-999-0000	Other - Other Financing Sources	$0.00	$0.00	$0.00	0.000%
	Other Financing Sources Sub-Total:	$3,500.00	$0.00	$3,500.00	0.000%
	Fund 1000 Sub-Total:	$6,945,340.00	$5,945,079.21	$1,000,260.79	85.598%
	Report Total:	$6,945,340.00	$5,945,079.21	$1,000,260.79	85.598%

Appropriation Summary

September 2024

1000 - General	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Security of Persons and Property								
Police Enforcement								
Personal Services	$21,779.76	$1,493,928.98	$1,515,708.74	$111,945.93	$1,123,419.12	$19,078.59	$373,211.03	74.118%
Employee Fringe Benefits	$0.00	$934,387.02	$934,387.02	$32,117.71	$535,655.13	$4,287.20	$394,444.69	57.327%
Contractual Services	$12,817.49	$273,877.50	$286,694.99	$15,963.57	$147,998.14	$46,625.32	$92,071.53	51.622%
Supplies and Materials	$4,297.46	$151,708.50	$156,005.96	$8,497.71	$127,210.13	$18,396.72	$10,399.11	81.542%
Capital Outlay	$0.00	$101,665.00	$101,665.00	$1,334.97	$94,173.62	$1,176.08	$6,315.30	92.631%
Other	$0.00	$155,673.00	$155,673.00	$20,000.00	$26,772.68	$23,227.32	$105,673.00	17.198%
Total Police Enforcement	$38,894.71	$3,111,240.00	$3,150,134.71	$189,859.89	$2,055,228.82	$112,791.23	$982,114.66	
Fire Fighting, Prevention and Inspection								
Personal Services	$1,890.74	$201,686.00	$203,576.74	$17,205.25	$147,937.83	$3,096.64	$52,542.27	72.669%
Employee Fringe Benefits	$0.00	$42,529.00	$42,529.00	$1,038.72	$28,764.19	$0.00	$13,764.81	67.634%
Contractual Services	$6,143.50	$86,220.00	$92,363.50	$3,960.43	$59,131.83	$10,983.84	$22,247.83	64.021%
Supplies and Materials	$12,992.07	$53,000.00	$65,992.07	$1,205.60	$40,604.14	$16,761.89	$8,626.04	61.529%
Capital Outlay	$0.00	$12,000.00	$12,000.00	$2,127.20	$5,034.76	$2,535.46	$4,429.78	41.956%
Total Fire Fighting, Prevention and Inspection	$21,026.31	$395,435.00	$416,461.31	$25,537.20	$281,472.75	$33,377.83	$101,610.73	
Total Security of Persons and Property	$59,921.02	$3,506,675.00	$3,566,596.02	$215,397.09	$2,336,701.57	$146,169.06	$1,083,725.39	
Public Health Services								
Payment to County Health District								
Contractual Services	$0.00	$11,987.94	$11,987.94	$0.00	$11,987.94	$0.00	$0.00	100.000%
Total Payment to County Health District	$0.00	$11,987.94	$11,987.94	$0.00	$11,987.94	$0.00	$0.00	
Other Public Health Services								
Contractual Services	$0.00	$218,791.00	$218,791.00	$54,697.75	$164,093.25	$54,697.75	$0.00	75.000%
Total Other Public Health Services	$0.00	$218,791.00	$218,791.00	$54,697.75	$164,093.25	$54,697.75	$0.00	
Total Public Health Services	$0.00	$230,778.94	$230,778.94	$54,697.75	$176,081.19	$54,697.75	$0.00	
Leisure Time Activities								
Recreation								
Contractual Services	$0.00	$16,956.40	$16,956.40	$0.00	$16,956.40	$0.00	$0.00	100.000%
Supplies and Materials	$0.00	$18,044.00	$18,044.00	$0.00	$17,899.19	$144.81	$0.00	99.197%
Total Recreation	$0.00	$35,000.40	$35,000.40	$0.00	$34,855.59	$144.81	$0.00	
Other Leisure Time Activities								
Contractual Services	$0.00	$499.60	$499.60	$0.00	$0.00	$0.00	$499.60	0.000%
Total Other Leisure Time Activities	$0.00	$499.60	$499.60	$0.00	$0.00	$0.00	$499.60	
Total Leisure Time Activities	$0.00	$35,500.00	$35,500.00	$0.00	$34,855.59	$144.81	$499.60	
Basic Utility Services								
Waste Collection - Refuse Collection and Disp								
Contractual Services	$21,302.96	$274,733.00	$296,035.96	$22,196.40	$199,041.68	$92,261.28	$4,733.00	67.236%
Total Waste Collection - Refuse Collection and Disp	$21,302.96	$274,733.00	$296,035.96	$22,196.40	$199,041.68	$92,261.28	$4,733.00	
Total Basic Utility Services	$21,302.96	$274,733.00	$296,035.96	$22,196.40	$199,041.68	$92,261.28	$4,733.00	
Transportation								
Other Transportation								
Personal Services	$5,494.00	$500,522.00	$506,016.00	$38,008.44	$358,804.80	$6,480.63	$140,730.57	70.908%

Appropriation Summary

September 2024

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Employee Fringe Benefits	$1,191.67	$233,746.00	$234,937.67	$14,670.91	$162,290.86	$1,396.88	$71,249.93	69.078%
Contractual Services	$4,461.20	$182,130.50	$186,591.70	$6,895.04	$83,488.39	$55,927.91	$47,175.40	44.744%
Supplies and Materials	$310.00	$209,459.50	$209,769.50	$10,660.92	$136,245.41	$60,893.31	$12,630.78	64.950%
Capital Outlay	$2,660.00	$0.00	$2,660.00	$0.00	$0.00	$2,660.00	$0.00	0.000%
Total Other Transportation	$14,116.87	$1,125,858.00	$1,139,974.87	$70,235.31	$740,829.46	$127,358.73	$271,786.68	
Total Transportation	$14,116.87	$1,125,858.00	$1,139,974.87	$70,235.31	$740,829.46	$127,358.73	$271,786.68	
General Government								
Mayor and Administrative Offices								
Personal Services	$5,083.78	$440,336.53	$445,420.31	$41,868.74	$410,575.25	$7,510.91	$27,334.15	92.177%
Employee Fringe Benefits	$0.00	$157,733.47	$157,733.47	$12,172.18	$130,622.15	$819.75	$26,291.57	82.812%
Contractual Services	$1,236.14	$119,319.96	$120,556.10	$4,790.16	$89,268.78	$19,150.72	$12,136.60	74.048%
Supplies and Materials	$547.10	$7,750.00	$8,297.10	$480.15	$5,458.17	$462.57	$2,376.36	65.784%
Total Mayor and Administrative Offices	$6,867.02	$725,139.96	$732,006.98	$59,311.23	$635,924.35	$27,943.95	$68,138.68	
Legislative Activities								
Personal Services	$20.00	$10,800.00	$10,820.00	$833.00	$7,804.00	$66.00	$2,950.00	72.126%
Employee Fringe Benefits	$0.00	$2,339.00	$2,339.00	$72.37	$689.25	$0.00	$1,649.75	29.468%
Contractual Services	$1,050.19	$57,588.00	$58,638.19	$5,435.28	$39,500.08	$14,491.79	$4,646.32	67.362%
Supplies and Materials	$0.00	$17,300.00	$17,300.00	$3,074.37	$16,195.98	$1,104.02	$0.00	93.618%
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Legislative Activities	$1,070.19	$88,027.00	$89,097.19	$9,415.02	$64,189.31	$15,661.81	$9,246.07	
Mayor's Court								
Contractual Services	$1,760.00	$29,600.00	$31,360.00	$2,152.00	$24,635.24	$6,724.76	$0.00	78.556%
Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Mayor's Court	$1,760.00	$29,600.00	$31,360.00	$2,152.00	$24,635.24	$6,724.76	$0.00	
Clerk - Treasurer								
Personal Services	$12.50	$1,500.00	$1,512.50	$122.50	$1,117.50	$20.00	$375.00	73.884%
Employee Fringe Benefits	$0.00	$253.00	$253.00	$19.31	$188.89	$0.00	$64.11	74.660%
Contractual Services	$0.00	$1,392.00	$1,392.00	$0.00	$88.00	$0.00	$1,304.00	6.322%
Total Clerk - Treasurer	$12.50	$3,145.00	$3,157.50	$141.81	$1,394.39	$20.00	$1,743.11	
Lands and Buildings								
Personal Services	$199.81	$53,921.15	$54,120.96	$1,359.47	$19,006.32	$230.27	$34,884.37	35.118%
Employee Fringe Benefits	$0.00	$9,068.85	$9,068.85	$237.30	$3,371.45	$0.00	$5,697.40	37.176%
Contractual Services	$280.17	$308,181.64	$308,461.81	$25,835.61	$194,189.91	$48,297.39	$65,974.51	62.954%
Supplies and Materials	$6,450.00	$137,298.36	$143,748.36	$11,810.29	$94,501.33	$23,036.29	$26,210.74	65.741%
Capital Outlay	$0.00	$20,000.00	$20,000.00	$0.00	$10,078.60	$0.00	$9,921.40	50.393%
Total Lands and Buildings	$6,929.98	$528,470.00	$535,399.98	$39,242.67	$321,147.61	$71,563.95	$142,688.42	
Boards and Commissions								
Personal Services	$6.68	$800.00	$806.68	$49.02	$448.79	$7.98	$349.91	55.634%
Employee Fringe Benefits	$0.00	$124.00	$124.00	$7.71	$71.72	$0.00	$52.28	57.839%
Total Boards and Commissions	$6.68	$924.00	$930.68	$56.73	$520.51	$7.98	$402.19	
Solicitor								
Contractual Services	$2,503.65	$60,000.00	$62,503.65	$0.00	$19,905.65	$22,598.00	$20,000.00	31.847%
Total Solicitor	$2,503.65	$60,000.00	$62,503.65	$0.00	$19,905.65	$22,598.00	$20,000.00	
Income Tax Administration								

Appropriation Summary

September 2024

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Personal Services	$500.00	$69,825.00	$70,325.00	$5,458.31	$53,289.16	$964.06	$16,071.78	75.776%
Employee Fringe Benefits	$0.00	$21,923.00	$21,923.00	$1,501.42	$16,327.58	$0.00	$5,595.42	74.477%
Contractual Services	$102.92	$16,731.10	$16,834.02	$381.06	$8,068.84	$2,485.49	$6,279.69	47.932%
Supplies and Materials	$0.00	$500.00	$500.00	$0.00	$500.00	$0.00	$0.00	100.000%
Total Income Tax Administration	$602.92	$108,979.10	$109,582.02	$7,340.79	$78,185.58	$3,449.55	$27,946.89	
Tax Refunds								
Other	$0.00	$100,000.00	$100,000.00	$1,000.00	$83,167.36	$0.00	$16,832.64	83.167%
Total Tax Refunds	$0.00	$100,000.00	$100,000.00	$1,000.00	$83,167.36	$0.00	$16,832.64	
Other General Government								
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Other	$0.00	$3,500.00	$3,500.00	$0.00	$0.00	$0.00	$3,500.00	0.000%
Total Other General Government	$0.00	$3,500.00	$3,500.00	$0.00	$0.00	$0.00	$3,500.00	
Total General Government	$19,752.94	$1,647,785.06	$1,667,538.00	$118,660.25	$1,229,070.00	$147,970.00	$290,498.00	
Other Financing Uses								
Transfers - Out	$0.00	$608,379.00	$608,379.00	$0.00	$427,603.39	$0.00	$180,775.61	70.286%
Contingencies	$0.00	$20,000.00	$20,000.00	$0.00	$9,562.50	$0.00	$10,437.50	47.813%
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$628,379.00	$628,379.00	$0.00	$437,165.89	$0.00	$191,213.11	
Total 1000 - General	$115,093.79	$7,449,709.00	$7,564,802.79	$481,186.80	$5,153,745.38	$568,601.63	$1,842,455.78	
2011 - Street Construction, Maint. and Repair								
Transportation								
Other Transportation								
Contractual Services	$0.00	$100,000.00	$100,000.00	$4,252.63	$21,327.43	$20,539.60	$58,132.97	21.327%
Capital Outlay	$0.00	$1,174,902.00	$1,174,902.00	$533,600.91	$748,195.59	$349,274.41	$77,432.00	63.682%
Total Other Transportation	$0.00	$1,274,902.00	$1,274,902.00	$537,853.54	$769,523.02	$369,814.01	$135,564.97	
Total Transportation	$0.00	$1,274,902.00	$1,274,902.00	$537,853.54	$769,523.02	$369,814.01	$135,564.97	
Total 2011 - Street Construction, Maint. and Repair	$0.00	$1,274,902.00	$1,274,902.00	$537,853.54	$769,523.02	$369,814.01	$135,564.97	
2051 - Federal Grant								
Community Environment								
Other Community Environment								
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Community Environment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Community Environment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2051 - Federal Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2081 - Equitable Sharing Fund								
Security of Persons and Property								
Police Enforcement								
Other	$0.00	$16,437.31	$16,437.31	$3,791.00	$13,933.50	$2,503.81	$0.00	84.768%

Appropriation Summary

September 2024

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total Police Enforcement	$0.00	$16,437.31	$16,437.31	$3,791.00	$13,933.50	$2,503.81	$0.00	
Total Security of Persons and Property	$0.00	$16,437.31	$16,437.31	$3,791.00	$13,933.50	$2,503.81	$0.00	
Total 2081 - Equitable Sharing Fund	$0.00	$16,437.31	$16,437.31	$3,791.00	$13,933.50	$2,503.81	$0.00	
2091 - Law Enforcement Trust								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Other	$1,100.00	$33,113.00	$34,213.00	$1,355.00	$13,297.98	$2,030.95	$18,884.07	38.868%
Total Police Enforcement	$1,100.00	$33,113.00	$34,213.00	$1,355.00	$13,297.98	$2,030.95	$18,884.07	
Total Security of Persons and Property	$1,100.00	$33,113.00	$34,213.00	$1,355.00	$13,297.98	$2,030.95	$18,884.07	
Total 2091 - Law Enforcement Trust	$1,100.00	$33,113.00	$34,213.00	$1,355.00	$13,297.98	$2,030.95	$18,884.07	
2101 - Permissive Motor Vehicle License Tax								
Transportation								
Other Transportation								
Contractual Services	$0.00	$10,000.00	$10,000.00	$0.00	$0.00	$0.00	$10,000.00	0.000%
Capital Outlay	$0.00	$33,129.00	$33,129.00	$30,000.00	$30,000.00	$0.00	$3,129.00	90.555%
Total Other Transportation	$0.00	$43,129.00	$43,129.00	$30,000.00	$30,000.00	$0.00	$13,129.00	
Total Transportation	$0.00	$43,129.00	$43,129.00	$30,000.00	$30,000.00	$0.00	$13,129.00	
Total 2101 - Permissive Motor Vehicle License Tax	$0.00	$43,129.00	$43,129.00	$30,000.00	$30,000.00	$0.00	$13,129.00	
2131 - Police Disability and Pension								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$89,522.00	$89,522.00	$34,652.81	$34,652.81	$0.00	$54,869.19	38.709%
Total Police Enforcement	$0.00	$89,522.00	$89,522.00	$34,652.81	$34,652.81	$0.00	$54,869.19	
Total Security of Persons and Property	$0.00	$89,522.00	$89,522.00	$34,652.81	$34,652.81	$0.00	$54,869.19	
General Government								
Auditor of State Fees								
Contractual Services	$0.00	$1,000.00	$1,000.00	$0.00	$829.58	$0.00	$170.42	82.958%
Total Auditor of State Fees	$0.00	$1,000.00	$1,000.00	$0.00	$829.58	$0.00	$170.42	
Total General Government	$0.00	$1,000.00	$1,000.00	$0.00	$829.58	$0.00	$170.42	
Total 2131 - Police Disability and Pension	$0.00	$90,522.00	$90,522.00	$34,652.81	$35,482.39	$0.00	$55,039.61	
2151 - Coronavirus Relief Fund								
Security of Persons and Property								
Fire Fighting, Prevention and Inspection								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Fire Fighting, Prevention and Inspection	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

Appropriation Summary

September 2024

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total Security of Persons and Property	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
General Government								
Mayor and Administrative Offices								
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Mayor and Administrative Offices	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total General Government	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Other Financing Uses								
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2151 - Coronavirus Relief Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2152 - American Rescue Plan Act Fund								
Security of Persons and Property								
Police Enforcement								
Personal Services	$1,035.04	$106,361.00	$107,396.04	$7,533.12	$74,221.48	$1,455.52	$31,719.04	69.110%
Employee Fringe Benefits	$0.00	$41,844.00	$41,844.00	$1,397.61	$28,686.03	$187.83	$12,970.14	68.555%
Total Police Enforcement	$1,035.04	$148,205.00	$149,240.04	$8,930.73	$102,907.51	$1,643.35	$44,689.18	
Total Security of Persons and Property	$1,035.04	$148,205.00	$149,240.04	$8,930.73	$102,907.51	$1,643.35	$44,689.18	
Total 2152 - American Rescue Plan Act Fund	$1,035.04	$148,205.00	$149,240.04	$8,930.73	$102,907.51	$1,643.35	$44,689.18	
2901 - MAYOR'S COURT COMPUTER FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$7,209.00	$7,209.00	$155.34	$4,990.07	$2,218.37	$0.56	69.220%
Supplies and Materials	$0.00	$2,791.00	$2,791.00	$0.00	$0.00	$0.00	$2,791.00	0.000%
Capital Outlay	$219.08	$3,987.00	$4,206.08	$0.00	$219.08	$0.00	$3,987.00	5.209%
Total Police Enforcement	$219.08	$13,987.00	$14,206.08	$155.34	$5,209.15	$2,218.37	$6,778.56	
Total Security of Persons and Property	$219.08	$13,987.00	$14,206.08	$155.34	$5,209.15	$2,218.37	$6,778.56	
Total 2901 - MAYOR'S COURT COMPUTER FUND	$219.08	$13,987.00	$14,206.08	$155.34	$5,209.15	$2,218.37	$6,778.56	
2902 - POLICE LEVY FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$8,084.92	$1,014,592.28	$1,022,677.20	$116,731.56	$986,627.24	$24,740.13	$11,309.83	96.475%
Employee Fringe Benefits	$0.00	$323,139.72	$323,139.72	$7,405.40	$157,186.82	$0.00	$165,952.90	48.644%
Contractual Services	$0.00	$17,814.00	$17,814.00	$0.00	$14,869.30	$0.00	$2,944.70	83.470%
Total Police Enforcement	$8,084.92	$1,355,546.00	$1,363,630.92	$124,136.96	$1,158,683.36	$24,740.13	$180,207.43	
Total Security of Persons and Property	$8,084.92	$1,355,546.00	$1,363,630.92	$124,136.96	$1,158,683.36	$24,740.13	$180,207.43	
Total 2902 - POLICE LEVY FUND	$8,084.92	$1,355,546.00	$1,363,630.92	$124,136.96	$1,158,683.36	$24,740.13	$180,207.43	
2903 - PSAP 911 FUND								
Security of Persons and Property								
Police Enforcement								

Appropriation Summary

September 2024

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Contractual Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Police Enforcement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Security of Persons and Property	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2903 - PSAP 911 FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2904 - EMPLOYEE SEVERANCE FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$45,000.00	$45,000.00	$0.00	$0.00	$0.00	$45,000.00	0.000%
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Police Enforcement	$0.00	$45,000.00	$45,000.00	$0.00	$0.00	$0.00	$45,000.00	
Total Security of Persons and Property	$0.00	$45,000.00	$45,000.00	$0.00	$0.00	$0.00	$45,000.00	
Transportation								
Other Transportation								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Transportation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Transportation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
General Government								
Mayor and Administrative Offices								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Mayor and Administrative Offices	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Income Tax Administration								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Income Tax Administration	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total General Government	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Other Financing Uses								
Contingencies	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2904 - EMPLOYEE SEVERANCE FUND	$0.00	$45,000.00	$45,000.00	$0.00	$0.00	$0.00	$45,000.00	
2905 - WE THRIVE GRANT FUND								
Community Environment								
Other Community Environment								
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Community Environment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Community Environment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2905 - WE THRIVE GRANT FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
2906 - NATURE WORKS GRANT								
Leisure Time Activities								
Other Leisure Time Activities								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Leisure Time Activities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Leisure Time Activities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2906 - NATURE WORKS GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2907 - Mercy Tax Increment Equivalent Fund								
General Government								
Other General Government								
Contractual Services	$0.00	$41,540.00	$41,540.00	$5,797.50	$7,348.40	$10,952.50	$23,239.10	17.690%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Other	$44,511.12	$48,460.00	$92,971.12	$0.00	$0.00	$44,511.12	$48,460.00	0.000%
Total Other General Government	$44,511.12	$90,000.00	$134,511.12	$5,797.50	$7,348.40	$55,463.62	$71,699.10	
Total General Government	$44,511.12	$90,000.00	$134,511.12	$5,797.50	$7,348.40	$55,463.62	$71,699.10	
Capital Outlay								
Capital Outlay								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2907 - Mercy Tax Increment Equivalent Fund	$44,511.12	$90,000.00	$134,511.12	$5,797.50	$7,348.40	$55,463.62	$71,699.10	
4901 - CAPITAL PROJECTS								
Capital Outlay								
Capital Outlay								
Capital Outlay	$97,800.00	$466,554.00	$564,354.00	$64,224.86	$285,949.71	$235,685.25	$42,719.04	50.669%
Total Capital Outlay	$97,800.00	$466,554.00	$564,354.00	$64,224.86	$285,949.71	$235,685.25	$42,719.04	
Total Capital Outlay	$97,800.00	$466,554.00	$564,354.00	$64,224.86	$285,949.71	$235,685.25	$42,719.04	
Total 4901 - CAPITAL PROJECTS	$97,800.00	$466,554.00	$564,354.00	$64,224.86	$285,949.71	$235,685.25	$42,719.04	
4902 - Capital Projects-PUBLIC FACILITIES								
Capital Outlay								
Capital Outlay								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 4902 - Capital Projects-PUBLIC FACILITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
4903 - Capital Projects-VILLAGE LAND								
Capital Outlay								
Capital Outlay								

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Capital Outlay	$0.00	$1,204.12	$1,204.12	$0.00	$0.00	$0.00	$1,204.12	0.000%
Total Capital Outlay	$0.00	$1,204.12	$1,204.12	$0.00	$0.00	$0.00	$1,204.12	
Total Capital Outlay	$0.00	$1,204.12	$1,204.12	$0.00	$0.00	$0.00	$1,204.12	
Total 4903 - Capital Projects-VILLAGE LAND	$0.00	$1,204.12	$1,204.12	$0.00	$0.00	$0.00	$1,204.12	
5901 - STORM WATER UTILITY								
Basic Utility Services								
Other Storm Sewers and Drains								
Supplies and Materials	$0.00	$10,000.00	$10,000.00	$0.00	$1,580.00	$8,420.00	$0.00	15.800%
Total Other Storm Sewers and Drains	$0.00	$10,000.00	$10,000.00	$0.00	$1,580.00	$8,420.00	$0.00	
Total Basic Utility Services	$0.00	$10,000.00	$10,000.00	$0.00	$1,580.00	$8,420.00	$0.00	
Transportation								
Storm Sewers and Drains								
Personal Services	$38.53	$17,000.00	$17,038.53	$9.39	$2,987.69	$3.67	$14,047.17	17.535%
Employee Fringe Benefits	$0.00	$3,000.50	$3,000.50	$13.15	$482.92	$0.00	$2,517.58	16.095%
Contractual Services	$0.00	$70,000.00	$70,000.00	$2,800.00	$21,899.90	$8,100.10	$40,000.00	31.286%
Supplies and Materials	$0.00	$10,000.00	$10,000.00	$0.00	$1,580.00	$0.00	$8,420.00	15.800%
Capital Outlay	$0.00	$296,156.81	$296,156.81	$0.00	$112,757.93	$55,242.07	$128,156.81	38.074%
Total Storm Sewers and Drains	$38.53	$396,157.31	$396,195.84	$2,822.54	$139,708.44	$63,345.84	$193,141.56	
Total Transportation	$38.53	$396,157.31	$396,195.84	$2,822.54	$139,708.44	$63,345.84	$193,141.56	
Total 5901 - STORM WATER UTILITY	$38.53	$406,157.31	$406,195.84	$2,822.54	$141,288.44	$71,765.84	$193,141.56	
9101 - Unclaimed Monies								
Fiduciary Distributions								
Distributions of Unclaimed Monies								
Other	$0.00	$3,518.53	$3,518.53	$0.00	$0.00	$0.00	$3,518.53	0.000%
Total Distributions of Unclaimed Monies	$0.00	$3,518.53	$3,518.53	$0.00	$0.00	$0.00	$3,518.53	
Total Fiduciary Distributions	$0.00	$3,518.53	$3,518.53	$0.00	$0.00	$0.00	$3,518.53	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9101 - Unclaimed Monies	$0.00	$3,518.53	$3,518.53	$0.00	$0.00	$0.00	$3,518.53	
9901 - MAYOR'S COURT CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$31,583.00	$31,583.00	$1,482.00	$17,955.00	$0.00	$13,628.00	56.850%
Total Distributions to Other Governments	$0.00	$31,583.00	$31,583.00	$1,482.00	$17,955.00	$0.00	$13,628.00	
Distributions to Other Funds (Primary Gov't)								
Other	$0.00	$90,000.00	$90,000.00	$4,640.00	$61,588.00	$0.00	$28,412.00	68.431%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$90,000.00	$90,000.00	$4,640.00	$61,588.00	$0.00	$28,412.00	
Other Distributions								

Appropriation Summary

September 2024

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Distributions	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Fiduciary Distributions	$0.00	$121,583.00	$121,583.00	$6,122.00	$79,543.00	$0.00	$42,040.00	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9901 - MAYOR'S COURT CUSTODIAL	$0.00	$121,583.00	$121,583.00	$6,122.00	$79,543.00	$0.00	$42,040.00	
9902 - EMPLOYEES HEALTH INSURANCE CUSTODIAL								
Fiduciary Distributions								
Distributions on Behalf of Employees								
Other	$0.00	$95,000.00	$95,000.00	$8,432.88	$77,536.89	$0.00	$17,463.11	81.618%
Total Distributions on Behalf of Employees	$0.00	$95,000.00	$95,000.00	$8,432.88	$77,536.89	$0.00	$17,463.11	
Total Fiduciary Distributions	$0.00	$95,000.00	$95,000.00	$8,432.88	$77,536.89	$0.00	$17,463.11	
Total 9902 - EMPLOYEES HEALTH INSURANCE	$0.00	$95,000.00	$95,000.00	$8,432.88	$77,536.89	$0.00	$17,463.11	
9903 - VALLEY BAND ESCROW								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$0.00	$4,526.98	$4,526.98	$574.86	$3,964.02	$562.96	$0.00	87.564%
Total Other Distributions	$0.00	$4,526.98	$4,526.98	$574.86	$3,964.02	$562.96	$0.00	
Total Fiduciary Distributions	$0.00	$4,526.98	$4,526.98	$574.86	$3,964.02	$562.96	$0.00	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9903 - VALLEY BAND ESCROW	$0.00	$4,526.98	$4,526.98	$574.86	$3,964.02	$562.96	$0.00	
9904 - Kenwood SWJEDZ CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$1,079,965.00	$1,079,965.00	$0.00	$704,821.16	$0.00	$375,143.84	65.263%
Total Distributions to Other Governments	$0.00	$1,079,965.00	$1,079,965.00	$0.00	$704,821.16	$0.00	$375,143.84	
Distributions to Other Funds (Primary Gov't)								
Contractual Services	$69.55	$125,052.00	$125,121.55	$23.94	$95,530.52	$126.06	$29,464.97	76.350%
Total Distributions to Other Funds (Primary Gov't)	$69.55	$125,052.00	$125,121.55	$23.94	$95,530.52	$126.06	$29,464.97	
Total Fiduciary Distributions	$69.55	$1,205,017.00	$1,205,086.55	$23.94	$800,351.68	$126.06	$404,608.81	
Other Financing Uses								
Transfers - Out	$0.00	$45,500.00	$45,500.00	$0.00	$37,396.01	$0.00	$8,103.99	82.189%
Total Other Financing Uses	$0.00	$45,500.00	$45,500.00	$0.00	$37,396.01	$0.00	$8,103.99	
Total 9904 - Kenwood SWJEDZ CUSTODIAL	$69.55	$1,250,517.00	$1,250,586.55	$23.94	$837,747.69	$126.06	$412,712.80	

Appropriation Summary

September 2024

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
9905 - Kenwood SWJEDZ Escrow CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Other	$0.00	$24,967.32	$24,967.32	$0.00	$15,811.09	$0.00	$9,156.23	63.327%
Total Other Distributions	$0.00	$24,967.32	$24,967.32	$0.00	$15,811.09	$0.00	$9,156.23	
Total Fiduciary Distributions	$0.00	$24,967.32	$24,967.32	$0.00	$15,811.09	$0.00	$9,156.23	
Other Financing Uses								
Transfers - Out	$0.00	$32.68	$32.68	$0.00	$32.68	$0.00	$0.00	100.000%
Total Other Financing Uses	$0.00	$32.68	$32.68	$0.00	$32.68	$0.00	$0.00	
Total 9905 - Kenwood SWJEDZ Escrow CUSTODIAL	$0.00	$25,000.00	$25,000.00	$0.00	$15,843.77	$0.00	$9,156.23	
9906 - Kenwood SWJEDZ Long-Term Maint CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$0.00	$7,500.00	$7,500.00	$0.00	$7,336.83	$163.17	$0.00	97.824%
Total Other Distributions	$0.00	$7,500.00	$7,500.00	$0.00	$7,336.83	$163.17	$0.00	
Total Fiduciary Distributions	$0.00	$7,500.00	$7,500.00	$0.00	$7,336.83	$163.17	$0.00	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9906 - Kenwood SWJEDZ Long-Term Maint	$0.00	$7,500.00	$7,500.00	$0.00	$7,336.83	$163.17	$0.00	
Report Totals:	$267,952.03	$12,942,111.25	$13,210,063.28	$1,310,060.76	$8,739,341.04	$1,335,319.15	$3,135,403.09	

Report reflects selected information.

AMBERLEY VILLAGE

INVESTMENT LISTING

September 30, 2024

TYPE	DESCRIPTION	CURRENT VALUE	INTEREST RATE	YEAR TO DATE INTEREST	PURCHASE DATE	MATURITY DATE	TOTAL INVESTMENT BY YEAR
CD	FIRST BANK RICHMOND-PNC	$ 250,000.00	0.45%	$ 564.04	10/20/2021	10/21/2024	**2024**
	STAR OHIO	$ 250,000.00	5.43%	$ 6,680.37	7/22/2024		**$ 500,000.00**
AGENCY	FEDERAL HOME LOAN BANK-PNC	$ 247,875.00	1.51%	$ 3,050.00	2/7/2022	1/27/2025	
CD	MORGAN STANLEY-PNC	$ 250,000.00	4.90%	$ 6,141.78	4/6/2023	4/7/2025	**2025**
CD	ALLY BANK-PNC	$ 250,000.00	3.25%	$ 8,147.26	6/30/2022	6/30/2025	**$1,482,972.66**
AGENCY	FEDERAL HOME LOAN BANK-2-PNC	$ 250,000.00	3.72%	$ 9,300.00	8/23/2022	8/18/2025	
T BOND	T BOND 5-PNC	$ 485,097.66	1.00%	$ 625.00	11/15/2021	10/31/2025	
CD	FLAGSTAR NATIONAL BANK-HUNTINGTON	$ 250,000.00	5.00%		5/2/2024	5/1/2026	
CD	BNY MELLON NA INSTL-HUNTINGTON	$ 250,000.00	4.75%		5/6/2024	5/6/2026	**2026**
AGENCY	FEDERAL FARM CREDIT BANKS AGENCY-PNC	$ 250,000.00	3.55%	$ 4,437.50	5/3/2022	5/11/2026	
CD	MORTON COMMUNITY BANK(MOCIBK)-PNC	$ 250,000.00	4.00%	$ 849.32	8/28/2024	8/28/2026	**$ 1,752,421.88**
CD	CAPITAL ONE	$ 250,000.00	1.10%	$ 1,371.23	11/17/2021	11/17/2026	
T BOND	T BOND 6-PNC	$ 502,421.88	1.15%	$ 3,125.00	11/30/2021	11/30/2026	
CD	CUSTOMERS BANK(NCBKPA)-PNC	$ 250,000.00	5.10%	$ 6,392.47	11/8/2022	4/27/2027	
CD	POPULAR BANK NEW YORK-HUNTINGTON	$ 250,000.00	4.80%	$ 3,024.66	5/8/2024	5/10/2027	**2027**
CD	VALLEY NATL BANK-HUNTINGTON	$ 250,000.00	4.80%		6/17/2024	6/21/2027	**$ 1,750,000.00**
AGENCY	FEDERAL HOME LOAN BANK 5-PNC (C-one year lock)	$ 500,000.00	5.05%		8/6/2024	8/6/2027	
CD	DISCOVER BANK-PNC	$ 250,000.00	4.90%	$ 6,108.22	11/8/2022	11/8/2027	
CD	CELTIC BANK-HUNTINGTON	$ 250,000.00	4.60%	$ 8,664.38	12/8/2023	12/8/2027	
CD	MERICK-PNC	$ 250,000.00	3.90%		9/20/2024	3/20/2028	
CD	MORGAN STANLEY PVT BANK-HUNTINGTON	$ 250,000.00	4.65%		6/27/2024	6/26/2028	**2028**
CD	CARTER BK & TR MARTINSVILLE VA-HUNTINGTON	$ 250,000.00	4.65%	$ 1,974.66	7/5/2024	7/5/2028	**$1,500,000.00**
TBOND	T BOND 7-PNC	$ 250,000.00	4.13%		7/30/2024	7/31/2028	
CD	BMW BK NORTH AMER-HUNTINGTON	$ 250,000.00	3.80%		9/20/2024	9/20/2028	
CD	WELLS FARGO BANK-PNC	$ 250,000.00	5.05%	$ 10,549.65	10/31/2023	10/31/2028	
CD	STATE BANK OF INDIA-HUNTINGTON	$ 250,000.00	3.90%		8/21/2024	8/21/2029	**2029**
CD	UBS BANK-PNC	$ 250,000.00	3.75%	796.23	8/21/2024	8/21/2029	**$500,000.00**
CD	TEXAS EXCHANGE(BKCROW)-PNC	$ 250,000.00	3.65%		9/20/2024	9/20/2029	

(C) Callable

$ 7,735,394.54	$ 81,801.77	**ACTIVE**		**$ 7,485,394.54**
	$ 54,247.32	**MATURED**		
	$ 136,049.09	**YTD**		

LIQUIDATED INVESTMENTS

SUMMARY AND EFFECTIVE DATES RELATED TO Ohio HB 33:

718.01(C)(5) Exempts income of individuals under 18 years of age. **(See 101.03, Definitions—Exempt Income [19]** EFF: Taxable years beginning on or after 1/1/24 (per HB 33 Section 803.10) Requires Ordinance or Resolution.
718.01(D)(3)(c)(ii) Net operating loss language. Allows for taxable years beginning in 2023 or thereafter, full amount allowable of the net operating loss deduction without limitation. (This appears to be correcting language) **(Already in Amberley Code)** EFF: Taxable years beginning on or after 1/1/23 (per HB 33 Section 803.10) Requires Ordinance or Resolution.
718.02(A) Adds reference to new section 718.021 of the Revised Code for purposes of determining net profit. **(See 101.06 (9))** EFF: Taxable years ending on or after 12/31/23 (per HB 33 Section 803.240) 718.02(D) Adds/ references exception in 718.021 to receipts from sales and rentals made and services performed. **(See 101.06 (9))** EFF: Taxable years ending on or after 12/31/23 (per HB 33 Section 803.240)
718.021 New/ Replacement section. This is the new net profit language relating to remote workers for purposes of determining nexus for net profit reporting. **(See 101.06 (9))** EFF: Taxable years ending on or after 12/31/23 (per HB 33 Section 803.240)
718.05(G)(2)(a) Provides an extended due date for taxpayers who are not individuals to the 15th day of the eleventh month after the last day of the taxable year to which the return relates. **(See 101.0685 (D) (1) (a) and 101.09 Annual Return (D) (1))** EFF: Returns required to be filed for taxable years ending on or after 1/1/23. (per HB 33 Section 803.100)
718.05(G)(5) Provides that if the taxpayer receives an extension to file, the tax administrator cannot make any inquiry or send any notice with regard to the return on or before the date the return is filed or due under extension, whichever occurs first. If the tax administrator violates this provision, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to the notice, up to $150.00. Allows for exceptions where it does not apply when the taxpayer fails to file for a federal extension. **(See 101.09 (D)(6))** EFF: Taxable years ending on or after 1/1/23 (per HB 33 Section 803.100)

718.27(C)(3) A penalty not exceeding $25 will apply for failure to file a timely return - except that the municipal corporation shall abate or refund penalty assessed on taxpayers first failure to timely file a return after the taxpayer files that return. **(See 101.0689 (A) (1) and 101.10 (B) (4))**

EFF: Tax returns required to be filed for taxable years ending on or after 1/1/23 (per HB 33 Section 803.100)

§ 101.03 DEFINITIONS.

Any term used in this chapter that is not otherwise defined has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in R.C. Title LVII, unless a different meaning is clearly required. If a term used in this chapter that is not otherwise defined is used in a comparable context in both the laws of the United States relating to federal income tax and in R.C. Title LVII and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in R.C. Title LVII.

For purposes of this chapter, the singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

As used in this chapter:

ADJUSTED FEDERAL TAXABLE INCOME. For a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under division (4) of the definition of "net profit" in this section, a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(1) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(2) Add an amount equal to 5% of intangible income deducted under division (1) of this definition, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;

(3) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(4) (a) Except as provided in division (4)(b) of this definition, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(b) Division (4)(a) of this definition does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.

(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or

credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under R.C. § 4313.02;

(8) (a) Except as limited by divisions (8)(b), (c) and (d) of this definition, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017. The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(b) No person shall use the deduction allowed by division (8) of this definition to offset qualifying wages.

(c) 1. For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct, for purposes of an income tax levied by the village before January 1, 2016, more than 50% of the amount of the deduction otherwise allowed by division (8)(a) of this definition.

2. For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by the village before January 1, 2016, the full amount allowed by division (8)(a) of this definition.

(d) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to division (8) of this definition.

(e) Nothing in division (8)(c)1. of this definition precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (8)(c)1. of this definition. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (8)(c)1. of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (8)(c)1. of this section shall apply to the amount carried forward.

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with § 101.06(C)(5)(c)2. of this chapter.

(10) (a) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with § 101.06(C)(5)(c)2. of this chapter.

(b) If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (2) of the definition of "taxpayer" in this section, is not a publicly traded partnership that has made the election described in division (4) of the definition of "net profit" in this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States Treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

(c) Nothing in this definition shall be construed as allowing the taxpayer to add (or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

ASSESSMENT. Any of the following:

(1) A written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the village;

(2) A full or partial denial of a refund request issued under § 101.09(F)(2)(b) of this chapter;

(3) A Tax Administrator's denial of a taxpayer's request for use of an alternative apportionment method, issued under § 101.06(B)(2)(b) of this chapter; or

(4) A Tax Administrator's requirement for a taxpayer to use an alternative apportionment method, issued under § 101.06(B)(2)(c) of this chapter.

(5) For purposes of divisions (1), (2), (3) and (4) of this definition, an ASSESSMENT shall commence the person's time limitation for making an appeal to the Local Board of Tax Review pursuant to § 101.18 of this chapter, and shall have "ASSESSMENT" written in all capital letters at the top of such finding.

ASSESSMENT does not include notice(s) denying a request for refund issued under § 101.09(F)(2)(c) of this chapter, a billing statement notifying a taxpayer of current or past-due balances owed to the village, a tax administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a tax administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed in this definition.

AUDIT. The examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for municipal income tax.

BOARD OF REVIEW. That body created by and constituted as provided in § 101.18 and has same meaning as "Local Board of Tax Review."

CALENDAR QUARTER. The three-month period ending on the last day of March, June, September, or December.

CERTIFIED MAIL, EXPRESS MAIL, UNITED STATES MAIL, or POSTAL SERVICE. Any delivery service authorized pursuant to R.C. § 5703.056.

COMPENSATION. Any form of remuneration paid to an employee for personal services, including, but not limited to, salaries, wages, vacation pay, sick pay, commissions, bonuses, tips, severance pay, supplemental unemployment pay, or any other form of remuneration that is paid to or constructively received by the taxpayer, and whether paid in cash or other form of property. That portion of gross wages which may be deferred under a federally recognized plan is subject to taxation and to withholding.

DISREGARDED ENTITY. A single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

DOMICILE. The true, fixed and permanent home of the taxpayer to which, whenever absent, the taxpayer intends to return.

EXEMPT INCOME. All of the following:

(1) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state;

(2) Intangible income;

(3) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in this division, "unemployment compensation" does not include supplemental unemployment compensation described in section 3402(o)(2) of the Internal Revenue Code.

(4) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(5) Compensation paid under R.C. §§ 3501.28 or 3501.36 to a person serving as a precinct election official to the extent that such compensation does not exceed $1,000 for the taxable year. Such compensation in excess of $1,000 for the taxable year may be subject

to taxation by the village. The village will not require the payer of such compensation to withhold any tax from that compensation.

(6) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(7) Alimony and child support received;

(8) Awards for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or awards for punitive damages;

(9) Income of a public utility when that public utility is subject to the tax levied under R.C. § 5727.24 or 5727.30. This section does not apply for purposes of R.C. Chapter 5745.

(10) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business;

(11) Compensation or allowances excluded from federal gross income under section 107 of the Internal Revenue Code;

(12) Employee compensation that is not qualifying wages as defined in this section;

(13) An S corporation shareholder's distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code.

(14) (a) Except as provided in this division, qualifying wages described in § 101.05(B)(2)(a) and (B)(5) of this chapter to the extent the qualifying wages are not subject to withholding for the village under either of those divisions.

(b) The exemption provided in division (14)(a) of this definition does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(c) The exemption provided in division (14)(a) of this definition does not apply to qualifying wages that an employer elects to withhold under § 101.05(B)(4)(b) of this chapter.

(d) The exemption provided in division (14)(a) of this definition does not apply to qualifying wages if both of the following conditions apply:

1. For qualifying wages described in § 101.05(B)(2)(a), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in § 101.05(B)(5), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

2. The employee receives a refund of the tax described in division (14)(d)1. of this definition on the basis of the employee not performing services in that municipal corporation.

(15) (a) Except as provided in this division, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the village on not more than 20 days in a taxable year.

(b) The exemption provided in division (15)(a) of this definition does not apply under either of the following circumstances:

1. The individual's base of operation is located in the village.

2. The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of this division, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in § 101.05(B) of this chapter.

(c) Compensation to which this division applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(d) For purposes of this division, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(16) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to R.C. § 709.023 on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(17) Income the taxation of which is prohibited by the constitution or laws of the United States.

(18) Any item of income that is exempt income of a pass-through entity under the definition of EXEMPT INCOME in this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(19) The income of individuals under eighteen years of age.

FORM 2106. Internal Revenue Service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

GENERIC FORM. An electronic or paper form that is not prescribed by the village and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability, including a request for refund.

INCOME. All of the following:

(1) (a) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in division (4) of the definition of "net profit" in this section.

(b) For the purposes of this division:

1. Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (1)(d) of this definition;

2. The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(c) Subdivision (1)(b) of this definition immediately above does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' distributive shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division (13) of the definition of "exempt income".

(d) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(2) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the village, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(3) For taxpayers that are not individuals, net profit of the taxpayer;

(4) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings. Credit for tax withheld or paid to another municipal corporation on such winnings paid to the municipal corporation where winnings occur is limited to the credit as specified in § 101.08(A) of this chapter.

INTANGIBLE INCOME. Income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in R.C. Chapter 5701, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. INTANGIBLE INCOME does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

INTERNAL REVENUE CODE. The Internal Revenue Code of 1986,100 Sta. 2085, 26 U.S.C.A. 1, as amended.

LIMITED LIABILITY COMPANY. A limited liability company formed under R.C. Chapter 1705 or under the laws of another state.

LOCAL BOARD OF TAX REVIEW and BOARD OF TAX REVIEW. The entity created under § 101.18 of this chapter.

MUNICIPAL CORPORATION. In general terms, a status conferred upon a local government unit, by state law giving the unit certain autonomous operating authority such as the power of taxation, power of eminent domain, police power and regulatory power, and includes a joint economic development district or joint economic development zone that levies an income tax under R.C. §§ 715.691, 715.70, 715.71, or 715.74.

MUNICIPAL TAXABLE INCOME.

(1) (a) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the village under § 101.06(B), and further reduced by any pre-2017 net operating loss carryforward available to the person for the village.

(b) 1. For an individual who is a resident of a municipal corporation other than a qualified municipal corporation, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (2) of this definition, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

2. For an individual who is a resident of a qualified municipal corporation, Ohio adjusted gross income reduced by income exempted, and increased by deductions excluded, by the qualified municipal corporation from the qualified municipal corporation's tax on or before December 31, 2013. If a qualified municipal corporation, on or before

December 31, 2013, exempts income earned by individuals who are not residents of the qualified municipal corporation and net profit of persons that are not wholly located within the qualified municipal corporation, such individual or person shall have no municipal taxable income for the purposes of the tax levied by the qualified municipal corporation and may be exempted by the qualified municipal corporation from the requirements of R.C. § 718.03.

(c) For an individual who is a nonresident of the village, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the village under § 101.06(B), then reduced as provided in division (2) of this definition, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the village.

(2) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (1)(b)1. or (1)(c) of this definition, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation.

MUNICIPALITY. The Village of Amberley Village.

NET OPERATING LOSS. A loss incurred by a person in the operation of a trade or business. NET OPERATING LOSS does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

NET PROFIT.

(1) For a person other than an individual, it means adjusted federal taxable income.

(2) For a person who is an individual, it means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of this division, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (8) of the definition of "adjusted federal taxable income" in this section.

(3) For the purposes of this chapter, and notwithstanding division (1) of this definition, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(4) (a) For purposes of this chapter, "publicly traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(b) For the purposes of this chapter, and not withstanding any other provision therein, the net profit of a publicly traded partnership that makes the election described in this division shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.

(c) A publicly traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits in one or more municipal corporations in this state may elect to be treated as a C corporation for municipal income tax purposes. The publicly traded partnership shall make the election in every municipal corporation in which the partnership is subject to taxation on its net profits. The election shall be made on the annual tax return filed in each such municipal corporation. Once the election is made, the election is binding for a five-year period beginning with the first taxable year of the initial election. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a C corporation for municipal purposes under division (4)(d) of this definition.

(d) An election to discontinue filing as a C corporation must be made in the first year following the last year of a five-year election period in effect under division (4)(c) of this definition. The election to discontinue filing as a C corporation is binding for a five-year period beginning with the first taxable year of the election and continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a partnership for municipal purposes. An election to discontinue filing as a partnership must be made in the first year following the last year of a five-year election period.

(e) The publicly traded partnership shall not be required to file the election with any municipal corporation in which the partnership is not subject to taxation on its net profits, but division (4) of this definition applies to all municipal corporations in which an individual owner of the partnership resides.

(f) The individual owners of the partnership not filing as a C corporation shall be required to file with their municipal corporation of residence, and report partnership distribution of net profit.

NONRESIDENT. An individual that is not a resident of the village.

OHIO BUSINESS GATEWAY. The online computer network system, created under R.C. § 125.30 that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

OTHER PAYER. Any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. OTHER PAYER includes casino operators and video lottery terminal sales agents.

PASS-THROUGH ENTITY. A partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. PASS-THROUGH ENTITY does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

PENSION. Any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. PENSION does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

PERSON. Individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

POSTAL SERVICE. The United States postal service, or private delivery service delivering documents and packages within an agreed upon delivery schedule, or any other carrier service delivering the item.

POSTMARK DATE, or DATE OF POSTMARK. The date recorded and marked by a delivery service and recorded electronically to a database kept in the regular course of its business and marked on the cover in which the payment or document is enclosed, the date on which the payment or document was given to the delivery service for delivery.

PRE-2017 NET OPERATING LOSS CARRYFORWARD.

(1) Any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the village that was adopted by the village before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the village in future taxable years.

(2) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

QUALIFIED MUNICIPAL CORPORATION. A municipal corporation that, by resolution or ordinance adopted on or before December 31, 2011, adopted Ohio adjusted gross income, as defined by R.C. § 5747.01, as the income subject to tax for the purposes of imposing a municipal income tax.

QUALIFYING WAGES. Wages as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(1) Deduct the following amounts:

(a) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in section 125 of the Internal Revenue Code.

(b) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(c) Any amount included in wages that is exempt income.

(2) Add the following amounts:

(a) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(b) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option, only as applied to those amounts constituting ordinary income.

(c) Any amount not included in wages if the amount is an amount described in sections 401(k), 403(b), or 457 of the Internal Revenue Code, only as applied to employee contributions and employee deferrals.

(d) Any amount that is supplemental unemployment compensation benefits described in section 3402(o)(2) of the Internal Revenue Code and not included in wages.

(e) Any amount received that is treated as self-employment income for federal tax purposes in accordance with section 1402(a)(8) of the Internal Revenue Code.

(f) Any amount not included in wages if all of the following apply:

1. For the taxable year the amount is employee compensation that is earned outside of the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under section 911 of the Internal Revenue Code;

2. For no preceding taxable year did the amount constitute wages as defined in section 3121(a) of the Internal Revenue Code;

3. For no succeeding taxable year will the amount constitute wages; and

4. For any taxable year the amount has not otherwise been added to wages pursuant to either this division (2) of this definition or R.C. § 718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

RELATED ENTITY. Any of the following:

(1) An individual stockholder, or a member of the stockholder's family enumerated in section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock;

(2) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock;

(3) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (4) of this definition, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least 50% of the value of the corporation's outstanding stock;

(4) The attribution rules described in section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (1) to (3) of this definition have been met.

RELATED MEMBER. A person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this definition, "twenty per cent" shall be substituted for "5 percent" wherever "5 percent" appears in section 1563(e) of the Internal Revenue Code.

RESIDENT. An individual who is domiciled in the village as determined under § 101.04(B) of this chapter.

S CORPORATION. A person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

SCHEDULE C. Internal Revenue Service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE E. Internal Revenue Service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE F. Internal Revenue Service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

SINGLE MEMBER LIMITED LIABILITY COMPANY. A limited liability company that has one direct member.

SMALL EMPLOYER. Any employer that had total revenue of less than $500,000 during the preceding taxable year. For purposes of this definition, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. SMALL EMPLOYER does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

TAX ADMINISTRATOR or ADMIN- ISTRATOR. The individual charged with direct responsibility for administration of an income tax levied by the village in accordance with this chapter, and also includes the following:

(1) A municipal corporation acting as the agent of another municipal corporation;

(2) A person retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or in part on a contingency basis;

(3) The Central Collection Agency (CCA) or the Regional Income Tax Agency (RITA) or their successors in interest, or another entity organized to perform functions similar to those performed by the Central Collection Agency and the Regional Income Tax Agency.

TAX COMMISSIONER or COMMISSIONER. The Tax Commissioner appointed under R.C. § 121.03. The term "Tax Administrator" does not include the Tax Commissioner.

TAX RETURN PREPARER. Any individual described in section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15.

TAXABLE YEAR. The corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

TAXPAYER.

(1) A person subject to a tax levied on income by the village in accordance with this chapter. TAXPAYER does not include a grantor trust or, except as provided in division (2)(a) of this definition, a disregarded entity.

(2) (a) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

1. The limited liability company's single member is also a limited liability company.

2. The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.

3. Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under R.C. § 718.01(L) as this section existed on December 31, 2004.

4. The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.

5. The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(b) For purposes of division (2)(a)5. of this definition, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least $400,000.

TAXPAYERS' RIGHTS AND RESPONSIBILITIES. The rights provided to taxpayers in R.C. §§ 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 and any corresponding ordinances of the village, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with R.C. Chapter 718 and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

(Most definitions can be found in R.C. § 718.01)

(Ord. 2015-12, passed 11-9-15; Am. Ord. 2018-6, passed 3-12-18)

§ 101.06 INCOME SUBJECT TO NET PROFIT TAX.

(A) Determining municipal taxable income for taxpayers who are not individuals. Municipal taxable income for a taxpayer who is not an individual is calculated as follows:

(1) Income reduced by exempt income to the extent otherwise included in income, multiplied by apportionment, further reduced by any pre-2017 net operating loss carryforward equals municipal taxable income.

(a) Income for a taxpayer that is not an individual means the net profit of the taxpayer. Net profit for a person other than an individual is defined in § 101.03.

(b) "Apportionment" means the apportionment as determined by division (B) of this section.

(B) Net profit; income subject to net profit tax; alternative apportionment. This division (B) applies to any taxpayer engaged in a business or profession in the village unless the taxpayer is an individual who resides in the village or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under R.C. Chapter 5745.

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

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the village 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 division (B)(1)(a), tangible personal or 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;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the village to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under § 101.05(B);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the village to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2) (a) If the apportionment factors described in division (B)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the village, the taxpayer may request, or the Tax Administrator of the village may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

1. Separate accounting;

2. The exclusion of one or more of the factors;

3. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the village;

4. A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by § 101.19(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (B)(2)(a) of this section only by issuing an assessment to the taxpayer within the period prescribed by § 101.19(A).

(d) Nothing in division (B)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (B)(1)(b) of this section, wages, salaries, and other compensation includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(a) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

1. The employer;

2. A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

3. A vendor, customer, client, or patient of a person described in division (B)(3)(a)2. of this section, or a related member of such a vendor, customer, client, or patient.

(b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (B)(3)(a) or (b) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of division (B)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:

1. The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.

2. The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.

3. The property is shipped from a place within the municipal corporation to purchasers outside the municipal corporation, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(b) Gross receipts from the sale of services shall be sitused to the municipal corporation to the extent that such services are performed in the municipal corporation.

(c) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be sitused to the municipal corporation.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be sitused to the municipal corporation.

(e) Gross receipts from rents and royalties from tangible personal property shall be sitused to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.

(5) (a) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

(b) A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(6) (a) Except as provided in division (B)(6)(b) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under § 101.08(A).

(7) (a) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under division (12) of the definition of "exempt income" and division (1) of the definition of "qualifying wages" in § 101.03 by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

(b) This division (B)(7) applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

(8) When calculating the ratios described in divisions (B)(1) or (B)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(9) As used in this section: Alternative net profits apportionment for remote employees

(a) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

1. The taxpayer has assigned the individual to a qualifying reporting location.

2. The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

(b) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

(c) "Reporting location" means either of the following:

1. A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

2. Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under section 101.05 of this chapter on qualifying wages paid to an employee for the performance of personal services at that location.

(d) "Qualifying reporting location" means one of the following:

1. The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

2. If no reporting location exists in this state for an employee or owner under division (d) 1. of this subsection, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

3. If no reporting location exists in this state for an employee or owner under division (d) 1. or 2. of this subsection, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(e) For tax years beginning on or after January 1, 2023, a taxpayer may elect to apply the provisions of this section to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of Division B of this section apply to such apportionment except as otherwise provided in this section.

A taxpayer shall make the election allowed under this section in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this section, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this section prohibits a taxpayer from making a new election under this section after properly revoking a prior election.

(f) For the purpose of calculating the ratios described in division (B)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (B) of this section:

1. For the purpose of division (B)(1)(a) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

2. For the purpose of division (B)(1)(b) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

3. For the purpose of division (B)(1)(c) of this section, and notwithstanding division (D) of that section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(g) Nothing in this section prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (B)(2) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(h) Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages pursuant to section 101.05 of this chapter.

(C) Consolidated federal income tax return.

(1) As used in this division (C):

(a) AFFILIATED GROUP OF CORPORATIONS means an affiliated group as defined in section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(b) CONSOLIDATED FEDERAL INCOME TAX RETURN means a consolidated return filed for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code.

(c) CONSOLIDATED FEDERAL TAXABLE INCOME means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. CONSOLIDATED FEDERAL TAXABLE INCOME does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (C)(1) and (C)(2) of this section.

(d) INCUMBENT LOCAL EXCHANGE CARRIER has the same meaning as in R.C. § 4927.01.

(e) LOCAL EXCHANGE TELEPHONE SERVICE has the same meaning as in R.C. § 5727.01.

(2) (a) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the municipal income tax in that taxable year and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year.

1. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law;

2. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (C)(2)(b) of this section; or

3. A taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(b) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (C)(2)(a) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(c) An election made under division (C)(2)(a) or (C)(2)(b) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(3) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated municipal income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to the municipal corporation. A taxpayer that is required to file a consolidated municipal income tax return for a taxable year shall file a consolidated municipal income tax return for all subsequent taxable years unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(4) A taxpayer shall prepare a consolidated municipal income tax return in the same manner as is required under the United States Department of Treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(5) (a) Except as otherwise provided in divisions (C)(5)(b), (C)(5)(c), and (C)(5)(d) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in § 101.03 by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(b) No corporation filing a consolidated municipal income tax return shall make any adjustment otherwise required under the definition of "adjusted federal taxable income" in § 101.03 to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(c) If the net profit or loss of a pass-through entity having at least 80% of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated municipal income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

1. Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in division (B) of this section, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

2. Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in division (B) of this section, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(d) If the net profit or loss of a pass-through entity having less than 80% of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

1. The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in division (B) of this section, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation;

2. The pass-through entity shall be subject to municipal income taxation as a separate taxpayer in accordance with this chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(6) Corporations filing a consolidated municipal income tax return shall make the computations required under division (B) of this section by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(7) Each corporation filing a consolidated municipal income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by a municipal corporation in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(8) Corporations and their affiliates that made an election or entered into an agreement with a municipal corporation before January 1, 2016, to file a consolidated or combined tax return with such municipal corporation may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

(D) Tax credit for businesses that foster new jobs in Ohio. The village, by ordinance, may grant a refundable or nonrefundable credit against its tax on income to a taxpayer to foster job creation in the village. If a credit is granted under this section, it shall be measured as a percentage of the new income tax revenue the village derives from new employees of the taxpayer and shall be for a term not exceeding 15 years. Before the village passes an ordinance granting a credit, the village and the taxpayer shall enter into an agreement specifying all the conditions of the credit.

(E) Tax credits to foster job retention. The village, by ordinance, may grant a refundable or nonrefundable credit against its tax on income to a taxpayer for the purpose of fostering job retention in the village. If a credit is granted under this section, it shall be measured as a percentage of the income tax revenue the village derives from the retained employees of the taxpayer, and shall be for a term not exceeding 15 years. Before the village passes an ordinance allowing such a credit, the village and the taxpayer shall enter into an agreement specifying all the conditions of the credit.

(Ord. 2015-12, passed 11-9-15; Am. Ord. 2018-6, passed 3-12-18)

§ 101.0685 FILING OF ANNUAL RETURN; REMITTANCE; DISPOSITION OF FUNDS.

(A) (1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under § 101.0688, shall be submitted to the Tax Commissioner, on a form and in the manner prescribed by the Commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(2) If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with §§ 101.0681, 101.0682, and, if applicable, 101.0686 onto its annual return.

(3) The remittance shall be made payable to the Treasurer of State and in the form prescribed by the Tax Commissioner. If the amount payable with the tax return is $10 or less, no remittance is required.

(B) (1) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) (a) The Tax Commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the Commissioner under §§ 101.0680 to 101.0695, copies of any relevant documents or other information.

(b) A taxpayer that files an annual tax return electronically through the Ohio Business Gateway or in another manner as prescribed by the Tax Commissioner shall either submit the documents required under this division electronically as prescribed at the time of filing or, if electronic submission is not available, mail the documents to the Tax Commissioner. The Department of Taxation shall publish a method of electronically submitting the documents required under this division on or before January 1, 2019.

(3) After a taxpayer files a tax return, the Tax Commissioner may request, and the taxpayer shall provide, any information, statements, or documents required to determine and verify the taxpayer's municipal income tax.

(D) (1) (a) Any taxpayer that has duly requested an automatic extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a tax return with the Commissioner under this section. ~~The extended due date of the return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.~~ The extended due date of the municipal income tax return for a taxpayer that is an individual shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. The extended due date of the municipal income tax return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the Commissioner receives the request on or before the date the municipal income tax return is due, the Commissioner shall grant the taxpayer's extension request.

(c) An extension of time to file under division (D)(1) of this section is not an extension of the time to pay any tax due unless the Tax Commissioner grants an extension of that date.

(2) If the Commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with § 101.01, the Commissioner may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(E) Each return required to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the Commissioner to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the Commissioner with information that is missing from the return, to contact the Commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the Commissioner and has shown to the preparer or other person.

(F) When income tax returns or other documents require the signature of a tax return preparer, the Tax Commissioner shall accept a facsimile or electronic version of such a signature in lieu of a manual signature.

(Ord. 2018-3, passed 2-12-18)

§ 101.09 ANNUAL RETURN.

(A) Return and payment of tax.

(1) (a) An annual return with respect to the income tax levied on municipal taxable income by the village shall be completed and filed by every taxpayer for any taxable year for which the taxpayer is subject to the tax, regardless of whether or not income tax is due.

(b) The Tax Administrator shall accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer located in the village under § 101.05(A)(3) when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to the village.

(c) All resident individual taxpayers shall file an annual municipal income tax return with the village, regardless of income or liability.

(2) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(3) If an individual is unable to complete and file a return or notice required by the village in accordance with this chapter, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual. Such duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual shall provide, with the filing of the return, appropriate documentation to support that they are authorized to file a return or notice on behalf of the taxpayer. This notice shall include any legally binding authorizations, and contact information including name, address, and phone number of the duly authorized agent, guardian, conservator, fiduciary, or other person.

(4) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust. Such fiduciary shall provide, with the filing of the return, appropriate documentation to support that they are authorized to file a return or notice on behalf of the taxpayer. This notice shall include any legally binding authorizations, and contact information including name, address, and phone number of the fiduciary.

(5) No municipal corporation shall deny spouses the ability to file a joint return.

(6) (a) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(b) A taxpayer who is an individual is required to include, with each annual return, amended return, or request for refund required under this section, copies of only the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040; and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(c) A taxpayer that is not an individual is required to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

(d) A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio business gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio business gateway or a portal provided by the village. The department of taxation shall publish a method of electronically submitting the documents required under this division through the Ohio business gateway on or before January 1, 2016. The department shall transmit all documents submitted electronically under this division to the appropriate Tax Administrator.

(e) After a taxpayer files a tax return, the Tax Administrator shall request, and the taxpayer shall provide, any information, statements, or documents required by the village to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (A)(6) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(f) Any other documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses, or other pertinent factors on the return shall also be included to avoid delay in processing, or disallowance by the Tax Administrator of undocumented credits or losses.

(7) (a) 1. Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under R.C. § 5747.08(G). The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the Village or Tax Administrator.

2. Except as otherwise provided in this chapter, each annual net profit income tax return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year or period. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the village or Tax Administrator.

3. In the case of individual income tax return required to be filed by an individual, and net profit income tax return required to be filed by a taxpayer who is not an individual, no remittance is required if the amount shown to be due is ten dollars or less.

(b) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the village in accordance with this chapter, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division (A), including taxpayers not otherwise required to file annual returns.

(c) With respect to taxpayers to whom § 101.09(B) applies, to the extent that any provision in this division conflicts with any provision in § 101.09(B), the provision in § 101.09(B) shall prevail.

(8) (a) For taxable years beginning after 2015, the village shall not require a taxpayer to remit tax with respect to net profits if the amount due is $10 or less.

(b) Any taxpayer not required to remit tax to the Village for a taxable year pursuant to division (A)(8)(a) of this section shall file with the Village an annual net profit return under division (A)(6)(c) and (d) of this section.

(9) This division shall not apply to payments required to be made under § 101.05(A)(2)(a)2.

(a) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(b) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. For purposes of this division (A), SUBMITTED THE PAYMENT means the date which the taxpayer has designated for the delivery of payment, which may or may not be the same date as the date the payment was initiated by the taxpayer.

(10) The amounts withheld for the village by an employer, the agent of an employer, or other payer as described in § 101.05(A) shall be allowed to the recipient of the compensation as credits against payment of the tax imposed on the recipient unless the amounts withheld were not remitted to the village and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(11) Each return required by the village to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the Tax Administrator to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the Tax Administrator with information that is missing from the return, to contact the Tax Administrator for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the Tax Administrator and has shown to the preparer or other person. Authorization by the taxpayer of another person to communicate with the Tax Administrator about matters pertaining to the return does not preclude the Tax Administrator from contacting the taxpayer regarding such matters.

(12) The Tax Administrator of the village shall accept for filing a generic form of any income tax return, report, or document required by the village in accordance with this chapter, provided that the generic form, once completed and filed, contains all of the information required by ordinances, resolutions, or rules adopted by the village or Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of the village's ordinance or resolution governing the filing of returns, reports, or documents.

(13) When income tax returns, reports, or other documents require the signature of a tax return preparer, the Tax Administrator shall accept a facsimile of such a signature in lieu of a manual signature.

(14) A Person may notify the Tax Administrator that the person does not expect to be a taxpayer with respect to the municipal corporation for a taxable year if both of the following conditions apply:

(a) The person was required to file a tax return with the municipal corporation for the immediately preceding taxable year because the person performed services at a worksite location within the municipal corporation, and the person has filed all appropriate and required returns and remitted all applicable income tax and withholding payments as provided by this chapter. The Tax Administrator is not required to accept an affidavit from a taxpayer who has not complied with the provisions of this chapter.

(b) The person no longer provides services in the municipal corporation, and does not expect to be subject to the municipal corporation's income tax for the taxable year. The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within the municipal corporation. The affidavit also shall include the following statement: "The affiant has no plans to perform any services within the municipal corporation, make any sales in the municipal corporation, or otherwise become subject to the tax levied by the municipal corporation during the taxable year. If the affiant does become subject to the tax levied by the municipal corporation for the taxable year, the affiant agrees to be considered a taxpayer and to properly register as a taxpayer with the municipal corporation, if such a registration is required by the municipal corporation's resolutions, ordinances, or rules." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described above of this section, the Tax Administrator shall not require the person to file any tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change, or the taxpayer has engaged in activity which results in work being performed, services provided, sales made, or other activity that results in municipal taxable income reportable to the Village in the taxable year. It shall be the responsibility of the taxpayer to comply with the provisions of this chapter relating to the reporting and filing of municipal taxable income on an annual municipal income tax return, even if an affidavit has been filed with the Tax Administrator for the taxable year. Nothing in division (A)(14) of this section prohibits the Tax Administrator from performing an audit of the person.

(R.C. § 718.05)

(B) Return and payment of tax; individuals serving in combat zone.

(1) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the President of the United States or an act of the Congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator for both an extension of time for filing of the return and an extension of time for payment of taxes required by the village in accordance with this chapter during the period of the member's or civilian's duty service and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the

extension.

(2) (a) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the one hundred eighty-first day after the applicant's active duty or service terminates. Except as provided in

division (B)(2)(c) of this section, the Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate.

(b) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the village before the one hundred eighty-first day after the applicant’s active duty or service terminates.

(c) Taxes paid pursuant to a contract entered into under division (B)(2)(a) of this section are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(3) (a) Nothing in this division denies to any person described in this division the application of divisions (B)(1) and (2) of this section.

(b) 1. A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by the village in accordance with this chapter. The length of any extension granted under division (B)(3)(b)1. of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this section, “qualifying taxpayer” means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the President of the United States or an act of the Congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

2. Taxes the payment of which is extended in accordance with division (B)(3)(b)1. of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (B)(3)(b)1. of this section in calculating the penalty or interest due on any unpaid tax.

(4) For each taxable year to which division (B)(1), (2), or (3) of this section applies to a taxpayer, the provisions of divisions (B)(2)(b) and (c) or (B)(3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

(R.C. § 718.052)

(C) Use of Ohio Business Gateway; types of filings authorized.

(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer’s net profit from a business or profession may file any municipal income tax return or, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns or deposit of any required tax.

(4) The use of the Ohio Business Gateway by municipal corporations, taxpayers, or other persons does not affect the legal rights of municipalities or taxpayers as otherwise permitted by law. The State of Ohio shall not be a party to the administration of municipal income taxes or to an appeal of a municipal income tax matter, except as otherwise specifically provided by law.

(5) Nothing in this section shall be construed as limiting or removing the authority of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.

(R.C. § 718.051)

(D) Extension of time to file.

(1) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. ~~The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.~~ The extended due date of the municipal income tax return for a taxpayer that is an individual shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. The extended due date of the municipal income tax return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates.

(2) Any taxpayer that qualifies for an automatic federal extension for a period other than six months for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as that of the extended federal income tax return.

(3) A taxpayer that has not requested or received a six month extension for filing the taxpayer's federal income tax return may request that the Tax Administrator grant the taxpayer a six month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the Tax Administrator on or before the date the municipal income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(4) An extension of time to file under this chapter is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(5) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under § 5747.08(G), a taxpayer shall automatically receive an extension

for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return.

(6) If a taxpayer receives an extension for the filing of a municipal income tax return under division (D)(1), (2), (3), (4) or (5) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division (D)(6) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to one hundred fifty dollars.

Division (D)(6) of this section does not apply to an extension received under division (D)(1), (2), or (3) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (D)(2) of this section or failed to file for an extension under division (D)(3) of this section.

(R.C. § 718.05)

(E) Amended returns.

(1) (a) A taxpayer shall file an amended return with the Tax Administrator in such form as the Tax Administrator requires if any of the facts, figures, computations, or attachments required in the taxpayer's annual return to determine the tax due levied by the village in accordance with this chapter must be altered.

(b) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's municipal tax liability, that taxpayer shall make and file an amended municipal return showing income subject to the municipal income tax based upon such final determination of federal or state tax liability, and pay any additional municipal income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is $10 or less.

(c) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(2) (a) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due together with any penalty and interest thereon. If the combined tax shown to be due is $10 or less, such amount need not accompany the amended return. Except as provided under division (E)(2)(b) of this section, the amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or

indirectly, by the adjustment to the taxpayer's federal or state income tax return unless the applicable statute of limitations for civil actions or prosecutions under § 101.19 has not expired for a previously filed return.

(b) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened.

(3) (a) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by § 101.19(A)(2) for filing the amended return even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is ten dollars or less, no refund need be paid by the village to the taxpayer. Except as set forth in division (E)(3)(b) of this section, a request filed under this division shall claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return unless it is also filed within the time prescribed in § 101.09(F). Except as set forth in division (E)(3)(b) of this section, the request shall not reopen those facts,

figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return.

(b) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened.

(R.C. §§ 718.12, 718.41)

(F) Refunds.

(1) Upon receipt of a request for a refund, the Tax Administrator shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the village:

(a) Overpayments of more than ten dollars;

(b) Amounts paid erroneously if the refund requested exceeds ten dollars.

(2) (a) Except as otherwise provided in this chapter, returns setting forth a request for refund shall be filed with the Tax Administrator, within three years after the tax was due or paid, whichever is later. Any documentation that substantiates the taxpayer's claim for a refund must be included with the return filing. Failure to remit all documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses or other pertinent factors on the return will cause delay in processing, and/or disallowance of undocumented credits or losses.

(b) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in division (F)(2)(c) of this section, the administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied.

The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(c) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer’s originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under § 101.18.

(3) A request for a refund that is received after the last day for filing specified in division (F)(2) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(a) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(b) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(c) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(4) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety days after the final filing date of the annual return or ninety days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no

amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in § 101.10(A)(4).

(5) As used in this division (F), WITHHOLDING TAX has the same meaning as in § 101.10.

(R.C. § 718.19) (Ord. 2015-12, passed 11-9-15)

§ 101.0689 ADDITIONAL PENALTIES.

(A) In addition to any other penalty imposed by §§ 101.0680 to 101.0695 or R.C. Chapter 5703, the following penalties shall apply:

(1) If a taxpayer required to file a tax return under §§ 101.0680 to 101.0695 fails to make and file the return within the time prescribed, including any extensions of time granted by the Tax Commissioner, the Commissioner ~~may impose a penalty not exceeding $25 per month or fraction of a month, for each month or fraction of a month elapsing between the due date, including extensions of the due date, and the date on which the return is filed. The aggregate penalty, per instance, under this division shall not exceed $150.~~ may impose a penalty not exceeding twenty-five dollars for each failure to timely file each return, regardless of the liability shown thereon, except that a municipal corporation shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

(2) If a person required to file a tax return electronically under §§ 101.0680 to 101.0695 fails to do so, the Commissioner may impose a penalty not to exceed the following:

(a) For each of the first two failures, 5% of the amount required to be reported on the return;

(b) For the third and any subsequent failure, 10% of the amount required to be reported on the return.

(3) If a taxpayer that has made the election allowed under § 101.0680 fails to timely pay an amount of tax required to be paid under this chapter, the Commissioner may impose a penalty equal to 15% of the amount not timely paid.

(4) If a taxpayer files what purports to be a tax return required by §§ 101.0680 to 101.0695 that does not contain information upon which the substantial correctness of the return may be judged or contains information that on its face indicates that the return is substantially incorrect, and the filing of the return in that manner is due to a position that is frivolous or a desire that is apparent from the return to delay or impede the administration of §§ 101.0680 to 101.0695, a penalty of up to $500 may be imposed.

(5) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any return required under §§ 101.0680 to 101.0695, a penalty may be imposed not exceeding the greater of $1,000 or 100% of the tax required to be shown on the return.

(6) If any person makes a false or fraudulent claim for a refund under § 101.0691, a penalty may be imposed not exceeding the greater of $1,000 or 100% of the claim. Any penalty imposed under this division, any refund issued on the claim, and interest on any refund from the date of the refund, may be assessed under § 101.0690 without regard to any time limitation for the assessment imposed by division (A) of that section.

(B) For purposes of this section, the tax required to be shown on a tax return shall be reduced by the amount of any part of the tax paid on or before the date, including any extensions of the date, prescribed for filing the return.

(C) Each penalty imposed under this section shall be in addition to any other penalty imposed under this section. All or part of any penalty imposed under this section may be abated by the Tax Commissioner. The Commissioner may adopt rules governing the imposition and abatement of such penalties.

(D) All amounts collected under this section shall be considered as taxes collected under §§ 101.0680 to 101.0695 and shall be credited and distributed to municipal corporations in the same proportion as the underlying tax liability is required to be distributed to such municipal corporations under R.C. § 718.83.

(Ord. 2018-3, passed 2-12-18)

§ 101.10 PENALTY, INTEREST, FEES, AND CHARGES.

(A) As used in this section:

(1) APPLICABLE LAW means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the village provided such resolutions, ordinances, codes, directives, instructions, and rules impose or directly or indirectly address the levy, payment, remittance, or filing requirements of a municipal income tax.

(2) FEDERAL SHORT-TERM RATE means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under section 1274 of the Internal Revenue Code, for July of the current year.

(3) INCOME TAX, ESTIMATED INCOME TAX, and WITHHOLDING TAX mean any income tax, estimated income tax, and withholding tax imposed by a municipal corporation pursuant to applicable law, including at any time before or after January 1, 2016.

(4) INTEREST RATE AS DESCRIBED IN DIVISION (A) OF THIS SECTION means the federal short-term rate, rounded to the nearest whole number percent, plus 5%. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) RETURN includes any tax return, report, reconciliation, schedule, and other document required to be filed with a Tax Administrator or municipal corporation by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before or after January 1, 2016.

(6) UNPAID ESTIMATED INCOME TAX means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) UNPAID INCOME TAX means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) UNPAID WITHHOLDING TAX means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) WITHHOLDING TAX includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B) (1) This section shall apply to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the village on or after January 1, 2016 for taxable years beginning on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules, as adopted from time to time before January 1, 2016 of this village.

(C) The village shall impose on a taxpayer, employer, any agent of the employer, and any other payer, and will attempt to collect, the interest amounts and penalties prescribed in this section when the taxpayer, employer, any agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the village timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the village any return required to be filed.

(1) Interest shall be imposed at the rate defined as "interest rate as described in division (A) of this section," per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax. This imposition of interest shall be assessed per month, or fraction of a month.

(2) With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to 15% of the amount not timely paid shall be imposed.

(3) With respect to any unpaid withholding tax, a penalty equal to not exceeding 50% of the amount not timely paid shall be imposed.

(4) With respect to returns other than estimated income tax returns, the village ~~shall impose a monthly penalty of $25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of $150 in assessed penalty for each failure to timely file a return~~. may impose a penalty not exceeding twenty-five dollars for each failure to timely file each return, regardless of the liability shown thereon, except that a municipal corporation shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

(D) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the village 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 village 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 village may impose on the taxpayer, employer, any agent of the employer, or any other payer the village's post-judgment collection costs and fees, including attorney's fees.

(R.C. § 718.27) (Ord. 2015-12, passed 11-9-15; Am. Ord. 2018-6, passed 3-12-18)