

Village of New Miami
Ordinance 790

LEVYING A TAX TO PROVIDE FUNDS FOR THE PURPOSE OF GENERAL MUNICIPAL OPERATION, MAINTENANCE OF EQUIPMENT, EXTENSION, ENLARGEMENT AND IMPROVEMENT OF MUNICIPAL SERVICES AND FACILITIES AND CAPITAL IMPROVEMENTS, ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATIONS EARNED BY RESIDENTS OF THE VILLAGE OF NEW MIAMI, OHIO, FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE VILLAGE OF NEW MIAMI, OHIO; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THE VILLAGE OF NEW MIAMI, OHIO; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE VILLAGE OF NEW MIAMI, OHIO, BY NON-RESIDENTS, AND ON THE NET PROFITS EARNED BY ALL CORPORATIONS DOING BUSINESS IN THE VILLAGE OF NEW MIAMI, OHIO, AS THE RESULT OF WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE VILLAGE OF NEW MIAMI, OHIO; REQUIRING THE FILING OF RETURNS AND FURNISHING OF INFORMATION BY EMPLOYERS AND ALL THOSE SUBJECT TO SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT THE SOURCE AND PAYING THE SAME TO THE VILLAGE OF NEW MIAMI, OHIO; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX; DECLARING VIOLATION THEREOF TO BE A MISDEMEANOR AND IMPOSING PENALTIES THEREFOR.

BE IT ORDAINED by the Council of the Village of New Miami, Butler County, Ohio:

Section 1 – Purpose – To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the Village of New Miami, Ohio, that there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

Section 2 – Definitions – As used in this Ordinance, the following words shall have the meaning ascribed to them in this section, except as if the context clearly indicates or requires a different meaning.

COMMISSIONER OF TAXATION – The individual designated by the ordinance, whether appointed or elected, to administer and enforce the provisions of the ordinance.

ASSOCIATION – A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

BOARD OF REVIEW – The Board created by and constituted as provided in section 13 of this Ordinance.

BUSINESS – An enterprise, activity profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation, or any other entity.

CORPORATE – A corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, or foreign country or dependency.

EMPLOYEE – One who works for wages, salary, commission or other type of compensation in the service of an employer.

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EMPLOYER – An individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission, or other compensation basis.

FISCAL YEAR – An accounting period of twelve (12) months or less ending on any day other than December 31st.

FLOATER – An employee who does not work at a place of business of his employer and who regularly works in two or more taxing municipalities during the year.

GROSS RECEIPTS – The total income from any source whatsoever.

ITINERANT – Any non-resident employed in the Village for a period of less than four (4) weeks in any calendar year or who works in the Village an average of less than six (6) hours per week.

NET PROFITS – The net gain from the operation of a business, profession or enterprise after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes.

NON-RESIDENT – An individual domiciled outside the Village of New Miami, Ohio.

NON-RESIDENT UNINCORPORATED BUSINESS ENTITY – An unincorporated business entity not having an office or place of business within the Village of New Miami, Ohio.

PERSON – Every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term “person” as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

PLACE OF BUSINESS – Any bona fide office (other than a mere statutory office), factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.

PRINCIPAL PLACE OF BUSINESS – In the case of an employer having its headquarters activities at a place of business within a taxing municipality, the term shall mean the place of business at which the headquarters is situated. In the case of any employer not having its headquarters activities at a place of business within a taxing municipality, the term shall mean the largest place of business located in a taxing municipality.

RESIDENT – An individual domiciled in the Village of New Miami, Ohio.

RESIDENT UNINCORPORATED BUSINESS ENTITY – An unincorporated business entity having its office or place of business within the Village of New Miami, Ohio.

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TAXABLE INCOME – Wages, salaries and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of the ordinance.

TAXABLE YEAR – The calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net profits are to be computed under this Ordinance and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.

TAXING MUNICIPALITY – A municipality levying a tax on income earned by non-residents working within such municipality and on income earned by its residents.

TAXPAYER – A person, whether an individual, partnership, association, or any corporation or other entity, required hereunder to file a return or pay a tax.

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

Section 3 – Imposition of Tax

A. Subject to the provisions of section 16 of this Ordinance, an annual tax for the purposes specified in Section 1 hereof shall be imposed on and after December 31, 1968, at the rate of one percent (1%) per annum upon the following:

1. On all salaries, wages, commissions and other compensation earned during the effective period of the Ordinance by non-residents for work done or services performed or rendered in the Village of New Miami, Ohio.
2. On all salaries, wages, commissions and other compensation earned during the effective period of the Ordinance by residents of the Village of New Miami, Ohio.
3.
 - a. On the portion attributable to the Village of New Miami, Ohio, or the net profits earned during the effective period of the Ordinance of all resident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the Village of New Miami, Ohio.
 - b. On the portion of the distributive share of the net profits earned during the effective period of the Ordinance of a resident partner or owner of a residents unincorporated business entity not attributable to the Village of New Miami, Ohio, and not levied against such unincorporated business entity.
4.
 - a. On the portion attributable to the Village of New Miami, Ohio, of the net profits earned during the effective period of the ordinance of all nonresident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the Village of New Miami, Ohio whether or not such unincorporated business entity has an office or place of business in the Village of New Miami, Ohio.

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transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to provide a fair and proper allocation of net profits to the Village of New Miami, Ohio.

E. Exclusions

The provisions of this ordinance shall not be construed as levying a tax upon the following:

1. Poor relief, unemployment insurance benefits, supplemental unemployment benefits, old age pensions or similar payments including disability benefits received from local, State or Federal governments or charitable, religious or educational organizations.
2. Proceeds of insurance paid by reason of the death of the insured; pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
3. Dues, contributions and similar payments received by charitable, religious, educational organizations, or labor unions, trade or professional associations, lodges, and similar organizations.
4. Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations.
5. Personal earnings of all persons under 18 years of age.
6. Gains from involuntary conversions, cancellation of indebtedness, interest on Federal obligations, items of income already taxed by the State of Ohio and income of a decedent's estate during the period of administration (except such income from the operation of a business).
7. Alimony received.
8. Compensation for damage to property by way of insurance or otherwise.
9. Interest and dividends from intangible property.
10. Military pay and allowance received as a member of the armed forces of the United States. In the case of members of the National Guard, Air National Guard, Organized Reserves and Air Reserves, this exclusion shall apply only to their drill and flight pay.
11. Any charitable, educational, fraternal or other type of non-profit association or organization enumerated in Section 718.01 of the Revised Code of Ohio which is exempt from payment of real estate taxes is exempt from payment of the tax imposed by this Ordinance.
12. Any association or organization falling in the category listed in the preceding paragraph not exempt from the payment of real estate taxes is required to file declarations and final returns and remit the taxes

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levied under this Ordinance on all business activities of a type ordinarily conducted for profit by taxpayers operating for profit.

13. Where such non-profit association or organization conducts income producing business both within and without the corporate limits, it shall calculate its profits allocable to the Village of New Miami, Ohio, under the method or methods provided above.

Section 4 – Effective Period – Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned from December 31, 1968.

Section 5 – Return and Payment of Tax

A. Each taxpayer, except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 30th of the year following the effective date of this Ordinance, and on or before April 30th of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four (4) months from the end of such fiscal year or period. The Commissioner of Taxation is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Commissioner of Taxation shall be accepted as the return required of any employee whose sole income, subject to tax under this Ordinance, is such salary, wages, commissions, or other compensation.

B. The return shall be filed with the Commissioner of Taxation on a form or forms furnished by or obtainable upon request from such Commissioner of Taxation setting forth:

1. The aggregate amounts of salaries, wages, commissions and other compensation earned by him, and/or gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax;
2. The amount of the tax imposed by this Ordinance on such earnings and profits; and
3. Such other pertinent statements, information returns, or other information as the Commissioner of Taxation may require.

C. The Commissioner of Taxation may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six (6) months, or three (3) months beyond and extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Commissioner of Taxation may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date of the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

D. 1. The taxpayer making a return shall, at the time of the filing thereof, pay to the Commissioner of Taxation the amount of taxes shown as due

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thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 6 of this Ordinance, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of Section 7 of this Ordinance, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 15 hereof, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing said return.

2. A taxpayer who has overpaid the amount of tax to which the Village of New Miami, Ohio, is entitled under the provisions of this Ordinance may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

E. 1. **AMENDED RETURNS:** Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 11 and 15. Such amended returns shall be on a form obtainable on request from the Commissioner of Taxation. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

2. Within three (3) months from the final determination of any Federal tax liability affecting the taxpayer's Village of New Miami tax liability, such taxpayer shall make and file an amended Village of New Miami, Ohio, return showing income subject to the Village of New Miami, Ohio tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

Section 6 – Collection At Source

A. In accordance with Rules and Regulations prescribed by the Commissioner of Taxation, each employer within or doing business within the Village of New Miami, Ohio, shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one percent (1%) of the gross salaries, wages, commissions, or other compensation due by the said employer to said employee and shall, on or before the last day of the month following the close of each calendar quarter make a return and pay to the Commissioner of taxation the amount of taxes so deducted. Said return shall be on a form or forms prescribed by or acceptable to the Commissioner of Taxation and shall be subject to the rules and regulations prescribed therefore by the Commissioner of Taxation. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.

B. 1. Such declaration shall be filed on or before April 30th of each year during the life of this Ordinance, or within four (4) months of the date the taxpayer becomes subject to tax for the first time.

2. Those taxpayers having a fiscal year or period differing from the calendar year shall file a declaration within four (4) months after the start of each fiscal year or period.

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- C. 1. Such declaration shall be filed upon a form furnished by, or obtainable from, the Commissioner of Taxation, provided, however, credit shall be taken for the Village of New Miami, Ohio, tax to be withheld from any portion of such income. In accordance with the provisions of Section 15 hereof, credit may be taken for tax to be withheld and remitted to another taxing municipality.
2. The original declaration (or any subsequent amendment thereof) may be increase or decreased on or before any subsequent quarterly payment date as provided for herein.
- D. Such declaration of estimated tax to be paid the Village of New Miami, Ohio, shall be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh, tenth, and thirteenth months after the beginning of the taxable year. Provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment date.
- E. On or before the last day of the fourth month of the year following that for which said declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the Village of New Miami, Ohio, shall be paid therewith in accordance with the provisions of Section 5 hereof.

Section 8 – Duties of the Commissioner of Taxation

- A. 1. It shall be the duty of the Commissioner of Taxation to receive the tax imposed by this Ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies so received.
2. It shall be the duty of the Commissioner of Taxation to enforce payment of all taxes owing the Village of New Miami, Ohio, to keep accurate the records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.
- B. Said Commissioner of Taxation is hereby charged with the enforcement of the provisions of this Ordinance, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this Ordinance, including provisions for the re-examination and correction of returns.
- C. In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Commissioner of Taxation may determine the amount of tax appearing to be due the Village of New Miami, Ohio, from the taxpayer and shall send to such taxpayer a written statement showing the amount so determined, together with interest and penalties thereon, if any.

Section 9 – Investigative Powers of the Commissioner of Taxation Penalty for Divulging Confidential Information

- A. The Commissioner of Taxation or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or of any taxpayer or person subject to the tax for the purpose of

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verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this Ordinance. Every such employer, supposed employer, taxpayer, or supposed taxpayer is hereby directed and required to furnish upon written request by the Commissioner of Taxation, or his duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

B. The Commissioner of Taxation is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

C. The refusal to produce books, papers, records and federal income tax returns, or the refusal to submit to such examination by any employer or person subject to or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this Section or with an order or subpoena of the Commissioner of Taxation authorized hereby shall be deemed a violation of this Ordinance, punishable as provided in Section 12 hereof.

D. Any information gained as the result of any returns, investigations, hearing or verifications required or authorized by this Ordinance shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this Ordinance, shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of the Village of New Miami who violates the provisions of this Section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

E. Every taxpayer shall retain all records necessary to compute his tax liability for a period of three (3) years from the date his return is filed, or the withholding taxes are paid.

Section 10 – Interest and Penalties

A. All taxes imposed and monies withheld by employers under the provisions of this Ordinance and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid tax or withholdings, at the rate of one-half percent (1/2%) per month or fraction thereof.

B. In addition to interest as provided in paragraph “A” hereof, penalties based on the unpaid tax are hereby imposed as follows:

1. For failure to pay taxes due – other than taxes withheld: One-half percent (1/2%) per month or fraction thereof.
2. For failure to remit taxes withheld from employees: three percent (3%) per month or fraction thereof.

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3. Where the taxpayer has failed to file a declaration on which he has estimated and paid a tax equal to or greater than the tax paid for the previous year, or where he has filed a previous return and has failed to file a declaration on which he has estimated and paid tax equal to or greater than seventy percent (70%) of the actual tax for the year, or has failed to file a return and pay the total tax on or before the end of the month following the end of his taxable year: ten percent (10%) of the difference between seventy percent (70%) of the actual tax for the year and the amount paid through withholding or declaration.
4. Except in the case of fraud, the penalty shall not exceed fifty percent (50%) of the unpaid tax.

C. Exceptions. A penalty shall not be assessed on any additional tax assessment made by the Commissioner of Taxation when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Commissioner of Taxation; and provided further, that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after final determination of the Federal tax liability.

D. Upon recommendation of the Commissioner of Taxation, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Commissioner of Taxation to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both.

Section 11 – Collection of Unpaid Taxes and Refunds of Overpayments

A. All taxes imposed by this Ordinance shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, omission of a substantial portion of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three (3) years from the time the return was due or filed whichever is later, provided, however, in those cases in which the commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitation, the period within which an additional assessment may be made by the Commissioner of Taxation shall be three (3) months from the time of the final determination of the Federal tax liability.

B. Taxes erroneously paid shall not be refunded unless a claim for refund is made within three (3) years from the date which such payment was made or the return was due, or within three (3) months after final determination of the Federal tax liability, whichever is later.

C. Amounts of less than one dollar (\$1.00) shall not be collected or refunded.

Section 12 – Violations – Penalties

A. The following shall be considered violations of this Ordinance:

1. Failing, neglecting or refusing to make any return or declaration required by this Ordinance; or

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2. Making any incomplete, false or fraudulent return; or
3. Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this Ordinance; or
4. Failing, neglecting or refusing to withhold the tax from his employees or remit such withholdings to the Commissioner of Taxation; or
5. Refusing to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records, papers and Federal income tax returns relating to the income or net profits of a taxpayer; or
6. Failing to appear before the Commissioner of Taxation and to produce his books, records, papers or Federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Commissioner of Taxation; or
7. Refusing to disclose to the Commissioner of Taxation any information with respect to the income or net profits of a taxpayer; or
8. Failing to comply with the provisions of this Ordinance or any order or subpoena of the Commissioner of Taxation authorized hereby; or
9. Giving to an employer by an employee false information as to his true name, correct social security number and residence address, or the failure of such employee to promptly notify an employer of any change in residence address and date thereof; or
10. Failure on the part of an employer to use ordinary diligence in maintaining proper records of employees' residence address, total ages paid and the Village of New Miami, Ohio, tax withheld, or to knowingly give the Commissioner of Taxation false information; or
11. Attempting to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Ordinance.

B. Any person who violates any of the provisions of Section 12A above shall be guilty of a misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned not more than six (6) months or both, for each offense.

C. All prosecutions under this Section must be commenced within give (5) years from the time of the offense complained of except in the case of failure to file a return or in the case of filing a false or fraudulent return, in which even the limitation of time within which prosecution must be commenced shall be ten (10) years from the date the return was due or the date the false or fraudulent return was filed.

D. The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required for shall not excuse him from making any information return, return or declaration, from filing such for, or from paying the tax.

Section 13 – Board of Review

A. A Board of Review, consisting of three members, residents of the Village of New Miami, Ohio, to be appointed by the Mayor and approved by the Council of the Village of New Miami, Ohio, is hereby created. The members of the Board of Review

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shall be appointed for a term of three (3) years, however, the members of the first Board of Review shall be appointed for one, two and three years, respectively. A majority of the members of the board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 9 hereof with reference to the confidential character of information required to be disclosed by the Ordinance shall apply to such matters as may be heard before the Board of appeal.

B. All rules and regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this Ordinance, must be approved by the Board of Review before the same becomes effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection. The Board shall hear and pass on appeals from any ruling or decision of the Commission of Taxation, and, at the request of the taxpayer or Commissioner of Taxation, it empowered to substitute alternate methods of allocation.

C. Any person dissatisfied with any ruling or decision of the Commissioner of Taxation which is made under the authority conferred by this Ordinance may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Commissioner of Taxation, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

Section 15 – Credit for Tax Paid to Another Municipality

A. Where a resident of the Village of New Miami, Ohio, is subject to a municipal income tax in another municipality, he shall not pay a total municipal income tax on the other income greater than the tax imposed at the higher rate.

B. Every individual taxpayer who resides in the Village of New Miami, Ohio, who receives net profits, salaries, wages, commission, or other personal service compensation for work done, or services performed or rendered outside of the Village of New Miami, Ohio, if it be made to appear that he has paid a municipal income tax on the same income taxable under this Ordinance of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed the tax assessed by this Ordinance on such income earned in such other municipality or municipalities where such tax is paid.

C. A claim for refund or credit under this diction shall be made in such manner as the Commissioner of Taxation may by regulation provide.

Section 16 – Saving Clause – If any sentence, clause, section or part of this Ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegibility or invalidity shall affect only such clause, sentence, section, or part of this Ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Ordinance. It is hereby declared to be the intention of the Council of the Village of New Miami, Ohio, that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 17 – This ordinance is declared to be an emergency measure and shall take effect and be in full force from and after its passage.