CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Parks and Recreation
Originating Department

Council Meeting Of: Feb. 20, 2018

Account Code No. #: N/A

Prepared By: Casey D. Wooddell

Budgeted Amount: N/A

Date Prepared: Feb. 2, 2018

Agenda Title: Oxford Recreation Board Meeting, 1/18/18

Recommendation: Approve

Attendance: Present: Ken Bogard, Shaunna Tafelski, Kevin Ackley, Craig Bennett, Wes Cole
Absent: Edna Southard, Council Representative
Liaisons: Casey Wooddell, City Staff; Deanna Barbour, Secretary
OPRD Staff: Jake Richardson, Dustin VanWinkle, Emily Sibcy
TRI Board: Tom Holmes, Doug Curry, Jim Squance, Kris Winkler, Jay Bennett

Discussion:

Oxford Recreation Board (ORB) members met Thursday, January 18 at 12:00pm at the LCNB Community Room. This was a joint meeting with the Oxford Recreation Board and Talawanda Recreation, Inc. (TRI) Board. These two boards meet jointly in January each year to hear annual reports and updates from Parks and Recreation staff, as well as discuss upcoming projects and ideas. Both the TRI Board and Oxford Recreation Board share an interest in the recreational needs and projects of the Oxford Community.

Jake Richardson, Sports Supervisor, provided board members with information regarding 2017 sports programs and leagues, in addition to an outlook for 2018. Dustin VanWinkle, Sports Coordinator, provided information regarding Teen Programs, while Emily Sibcy, Program Coordinator, provided information about summer camps, preschool and other youth programs.

Casey Wooddell, Director, provided a PowerPoint presentation for the board members with an overview report of Parks and Recreation from 2017, including participation numbers, budget analysis, new and enhanced programs, grants and donations.

Discussion between both boards at the conclusion of the meeting focused on the new aquatic center; desired timeline, concept map, request for proposals, location, etc. Future ideas for the TRI Building expansion were also briefly discussed.

This joint meeting adjourned at 1:00pm. Following the joint meeting, the Oxford Recreation Board members held an additional meeting to elect officers for the board for 2018. Ken Bogard was nominated, and accepted nomination, as the Chairperson. Members voted 5-0 in favor. Deanna Barbour was nominated, and accepted nomination, as the Secretary. Members voted 5-0 in favor.

Lastly, the board members reviewed an updated set of Rules of Order for the Oxford Recreation Board. These Rules of Order had not been updated since 2007. Members voted 5-0 in favor of recommending council approval of the updated Rules of Order.

Meeting adjourned 1:20pm.

Approved By:	Initial Date
Department Head:	CDW \ 2/2/2018
City Manager:	DRE \ 2/16/18

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Council Meeting of: February 20, 2018

Account Code #: 140.490.61171

Budgeted Amount: $26,100.00

Service Department
Originating Department

Michael B. Dreisbach
Prepared By

February 12, 2018
Date Prepared

Agenda Title: Purchase of Replacement Van for the Engineering Division of the Service Department

Recommendation: Approve

Discussion:

The 2018 Capital Equipment Budget includes $26,100 for the purchase of a replacement van for use by the Engineering Division of the Service Department. The existing vehicle is a 2001 Jeep Cherokee is poor condition and has been budgeted for replacement:

# 01-31	17 years old	Jeep Cherokee SUV

This vehicle is used on a daily basis Engineering Division staff and is critical in the performance of duties including project management for construction projects such as road construction and the OATS recreation trail.

The State of Ohio – Department of Administrative Services (DAS) contract for the purchase of trucks, contract index # GDC093, includes Item # 6AT – 130 Dodge Ram ProMaster Van:

	Contract Price	Options	Total Contract Price
#6 AT	$22,348.00	$ 877.00	$23,225.00

Options are detailed on the attached DAS price schedule and include delivery to Oxford, additional set of keys, credit for cloth seats, tinted glass, backup alarm, and medium height roof.

This Resolution will authorize the City Manager to enter into an agreement with Vision Automotive, LLC for the purchase of a 2018 Dodge ProMaster Van under State contract at a cost not to exceed **$23,225.00**. Staff further recommends Council authorize the City Manager to dispose of vehicle #01-31 by electronic auction at the earliest date convenient to the City.

Approved By:

	Initial	Date
Department Head:	MBD	2/12/18
City Manager:	DRE	2/16/18

RESOLUTION NO.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH VISION AUTOMOTIVE, LLC FOR THE PURCHASE OF A 2018 DODGE PROMASTER VAN WITH SPECIFIED OPTIONS AT STATE CONTRACT PRICING AT A COST NOT TO EXCEED $23,225.00.

WHEREAS, the 2018 Capital Equipment Budget includes $26,100.00 for the purchase of a replacement van for use by the Engineering Division of the Service Department; and

WHEREAS, the existing vehicle is a 2001 Jeep Cherokee in poor condition and it has been budgeted for replacement; and

WHEREAS, the City Manager and the Service Director recommend City Council authorize the City Manager to enter into a contract with Vision Automotive, LLC for the purchase of a 2018 Dodge ProMaster van with specified options at state contract pricing at a cost not to exceed $23,225.00.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY RESOLVES THAT:

SECTION 1: Council accepts the recommendation of the City Manager and the Service Director and accepts the state contract pricing for the purchase of a 2018 Dodge ProMaster van with specified options at a cost not to exceed $23,225.00.

SECTION 2: Council further authorizes the City Manager to enter into a contract with Vision Automotive, LLC for the purchase of a 2018 Dodge ProMaster van with specified options at state contract pricing at a cost not to exceed $23,225.00, which has previously been appropriated in the 2018 budget.

SECTION 3: This resolution shall take effect at the earliest date allowed by law.

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MAYOR

ADOPTED:

ATTEST:

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CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KATE ROUSMANIERE

PREPARED BY: LAW(STAFF)

PRICE SCHEDULE

ITEM #6AT-130 – CARGO VAN – FULL SIZE – 7,000 LB. – 130" WB

DELIVERY: 60-120 DAYS A.R.O. (SEE IV.A.)	INDICATE CITY/STATE OF MANUFACTURER: Saltillo, Mexico		
CONTRACTOR: Vision Automotive, LLC (MBE award)	MFG: Ram	MODEL: ProMaster 1500	MODEL NUMBER: VF1L12
ITEM ID NO.: 33585	UNIT PRICE: $22,348.00		
E85 Compatible? No			

ITEM ID NO.	DELIVERY CHARGE	UNIT PRICE
33752	Delivery charge per mile, per vehicle round trip map mileage for delivery by the contractor	$0.25
33753	Minimum Delivery Charge	$50.00

ITEM ID NO.	DEALER OPTION/ORDER CODE	OPTION	UNIT PRICE
Note on P.O.	PARTS	Parts Manual (Electronic)	N/C
Note on P.O.	SER	Service Manual (Electronic)	N/C
33584	GXK	Additional Set of Keys with FOB Enabling Electronic Keyless Entry	$111.00
33582	AD STEEL	Metal (Behind Seats) Safety Partition	$618.00
33583	PLEX	Plexiglas (Behind Seats) Safety Partition	$938.00
33755	EXT	Seat Belt Extender (1 Unit)	$14.50
Note on P.O.	A7/-X9	Cloth Seat Covering	($89.00)
Note on P.O.	STD	Rear Step Bumper	N/C
32981	PRIV	Privacy Glass All Around	$75.00
Note on P.O.	NO WIN	No Windows	($337.00)
32942	ALARM	Backup Alarm	$68.00
32970	VF1L13	Medium Roof: OEM Supplied; Cargo Height 76"	$712.00

UNSPECIFIED OPTION PRICE: 3.00% above manufacturer invoice

Any option not specified in the options table on the pricing pages will be made available to the ordering entities, following Contract award and DAS approval, at the Unspecified Option Price. If no Unspecified Option Price is provided by the Bidder, the State will assume that the price will be equal to the manufacture invoice. The Unspecified Option Price and Additional Option Packages specified by the Bidder, will not be used in the vehicle evaluation.

List standard paint colors: Black, Silver, White, Yellow, Red, Granite, Tan, Blue

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Manager
Originating Department

Council Meeting Of: February 20, 2018

Kim Newton
Prepared By

Account Code No. #: 110.408.52331 (70%); 321.816.52331 (15%); 331.836.52331 (15%)

February 13, 2018
Date Prepared

Budgeted Amount: $10,788

Agenda Title: Granicus Service Agreement – Public Meeting Web Software & Archiving System

Recommendation: Approve

Discussion:

In April 2008, the City contracted with Granicus for internet broadcasting and archiving of our City Council, Planning Commission and Board of Zoning Appeals meetings on the City's website. In May 2013, staff renegotiated the annual cost of $19,785 to $10,788. Since the original contract has expired, staff is recommending entering into a new one (1) year agreement with an automatic renewal for an additional two (2) terms of one (1) year each for an annual cost of $10,788.00 for year one (1); $11,543.16 for year two (2) and $12,351.18 for year three (3).

Staff believes that Granicus has provided a high level of service for the City, and that it should continue to contract with Granicus for its services.

Approved By:

	Initial	Date
Department Head:	\	
City Attorney:	\	
City Manager:	DRE \	2/13/18

RESOLUTION NO.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH GOVDELIVERY, LLC, A MINNESOTA LIMITED LIABILITY COMPANY D/B/A/ GRANICUS, FOR INTERNET BROADCASTING AND ARCHIVING OF LOCAL PUBLIC MEETINGS AND RECORDS.

WHEREAS, the City Manager having reviewed information for internet broadcasting and archiving of local government public meetings and records recommends the City continue to provide this service to its citizens; and

WHEREAS, since the original contract has expired, the City Manager recommends Council authorize the City Manager to enter into an agreement with GovDelivery, LLC d/b/a Granicus a copy of which is attached hereto as Exhibit "A" for a period of three (3) years.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY RESOLVES THAT:

SECTION 1: Council accepts the recommendation of the City Manager and accepts the pricing set forth on Exhibit "A" attached hereto for a period of three (3) years.

SECTION 2: Council further authorizes the City Manager to enter into an agreement as approved by the Law Director in a form similar to Exhibit "A" attached hereto with GovDelivery, LLC d/b/a/ Granicus, for internet broadcasting and archiving of local public meetings and records for a period of three (3) years.

SECTION 3: Funds have been appropriated for the annual cost authorized.

SECTION 4: This resolution shall take effect at the earliest date allowed by law.

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MAYOR

ADOPTED:

ATTEST:

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CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KATE ROUSMANIERE

PREPARED BY: LAW(STAFF)

EXHIBIT 'A'

GRANICUS

Quote Number: Q-22234
Quote Prepared On: 2/13/2018
Quote Valid Through: 3/15/2018
Payment Terms: Net 30

Granicus Contact:
Name: Peter Dieterich
Phone: +1 2257724332
Email: peter.dieterich@granicus.com

Start Date: 3/20/2018
End Date: 3/19/2019

ANNUAL SUBSCRIPTION FEE

Product Name	Product Description	Invoice Schedule	Quantity	Annual Total
Meeting Efficiency Suite	Meeting Efficiency is a hybrid Software-as-a-Service (SaaS) and Hardware-as-a-Service (HaaS) solution that enables government organizations to simplify the in-meeting management and post-meeting minutes creation processes of the clerk's office. By leveraging this solution, the client will be able to streamline meeting data capture and minutes production, reducing staff efforts and decreasing time to get minutes published. During a meeting, record roll calls, motions, votes, notes, and speakers, all indexed with video. Use the index points to quickly edit minutes, templates to format in Microsoft Word or HTML, and publish online with the click of a button. Meeting Efficiency includes: • Unlimited user accounts • Unlimited meeting bodies • Unlimited storage of minutes documents • Access to one Granicus platform site • Access to the LiveManager software application for recording information during meetings • Access to the Word Add-in software component for minutes formatting in MS Word if desired • One MS Word or HTML minutes template (additional templates can be purchased if needed)	Annual	1 Each	$4,344.00
Open Platform Suite	Open Platform is access to MediaManager, upload of archives, ability to post agendas/documents, and index of archives. These are able to be published and accessible through a searchable viewpage.	Annual	1 Each	$0.00
Granicus Encoding Appliance Software (GT)	Granicus Encoding Appliance Software (GT) This includes the LiveManager Software solution where webcasts are started/stopped, agendas amended and indexed, votes and attendance recorded, and minutes created.	Annual	1 Each	$1,200.00
Government Transparency Suite	Government Transparency are the live in-meeting functions. Streaming of an event, pushing of documents, indexing of event, creation of minutes.	Annual	1 Each	$5,244.00

Product Name	Product Description	Invoice Schedule	Quantity	Annual Total
iLegislate	iLegislate® enables government officials to review meeting agendas, supporting documents, and archived videos on any tablet or desktop that supports iOS, Android, Windows, or OS X. iLegislate seamlessly connects all agenda data to a tablet or desktop, automatically updating it with the latest information when online, and is available for review when offline. Elected members and staff can review agendas and PDF attachments, and bookmark items of interest, while offline (currently tablet only). Changes are automatically backed up to the Granicus cloud when an internet connection is established. iLegislate includes: • Automated updates through desktop application • Ability to download agendas • Annotations • Cloud stored data • Ability to utilize on IOS, Android, Windows, and Mac OSX • eComment integration (if jurisdiction also has eComment) • Upload of upcoming agendas • Convenient access to meeting agendas and supporting documents • Review agendas and attachments offline and on-the-go • Review indexed, archived meeting videos • Public opinion placed at elected officials' fingertips	Annual	1 Each	$0.00
			TOTAL	$10,788.00

FUTURE YEAR PRICING

Product Name	03/20/19 to 03/19/20	03/20/20 to 03/19/21		
Meeting Efficiency Suite	$ 4,648.08	$ 4,973.45		
Open Platform Suite	$ 0.00	$ 0.00		
Granicus Encoding Appliance Software (GT)	$ 1,284.00	$ 1,373.88		
Government Transparency Suite	$ 5,611.08	$ 6,003.86		
iLegislate	$ 0.00	$ 0.00		
TOTAL:	$ 11,543.16	$ 12,351.18		

GRANICUS

Procurement Vehicle: Direct
In Support of: Oxford, OH

TERMS AND CONDITIONS

- Link to State & Local Terms: https://granicus.com/pdfs/Master_Subscription_Agreement.pdf
- Payment terms: net 30
- Any lapse in payment may result in suspension of service and will require the payment of a setup fee to reinstate the subscription.
- This quote is exclusive of applicable state, local, and federal taxes, which, if any, will be included in the invoice. It is the responsibility of ***Oxford, OH*** to provide applicable exemption certificate(s).
- If submitting a Purchase Order instead of signing the quote, please include the following language: All pricing, terms and conditions of quote Q-22234 are incorporated into this Purchase Order by reference.

AGREEMENT AND ACCEPTANCE

Oxford, OH		Billing Information	
Signature:	______________________	Name:	______________________
Name:	______________________	Phone:	______________________
Title:	______________________	Email:	______________________
Date:	______________________	Address:	______________________
			______________________

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Council Meeting of: February 20, 2018

Account Code #: 330.831.65156

Budgeted Amount: $150,000.00

Service Department
Originating Department

Michael B. Dreisbach
Prepared By

February 12, 2018
Date Prepared

Agenda Title: Replacement Truck Body and Equipment for the Wastewater Collection Div. of the Service Dept.

Recommendation: Approve

Discussion:

The 2018 capital equipment budget includes $150,000 for the purchase of a replacement truck, body, and associated equipment for the Wastewater Collection Division of the Service Department. The current vehicle will be replaced as a cab/chassis contract through the Ohio Dept. of Transportation state contract #023-18.

The National Joint Powers Alliance, authorized by Ohio Revised Code 2744.01 (Ann. 9.48) has awarded a competitively bid contract (#080114-HPI) that includes a complete truck body and equipment system (dump body, hydraulic system, hoist, snow plow / hitch, tow hitch, tailgate spreader, lights, and material pre-wet system) provided by Henderson Products - Ohio at a cost of $56,411.00.

The City has used Henderson Products on multiple truck builds and is very satisfied with the quality of their projects and craftsmanship. The total budget authorized for this truck purchase is $150,000. Given the cost of the cab/chassis and the value of this proposed equipment contract, the total spent for this vehicle will be $135,903.00.

This Resolution will authorize the City Manager to enter into an agreement with Henderson Truck Equipment - Ohio for the purchase of specified truck equipment at a cost not to exceed **$56,411.00**.

Approved By:

	Initial	Date
Department Head:	MBD	2/12/18
City Manager:	DRE	2/16/18

RESOLUTION NO.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH HENDERSON PRODUCTS – OHIO FOR THE PURCHASE OF SPECIFIED TRUCK EQUIPMENT THROUGH THE NATIONAL JOINT POWERS ALLIANCE BID CONTRACT #080114-HPI AT A COST NOT TO EXCEED $56,411.00.

WHEREAS, the 2018 Capital Equipment Budget includes $150,000.00 for the purchase of a replacement truck, body and associated equipment for the Wastewater Collection Division of the Service Department; and

WHEREAS, the National Joint Powers Alliance, authorized by the Ohio Revised Code has awarded a competitively bid contract that includes a complete truck, body and equipment system (dump body, hydraulic system, hoist, snow plow/hitch, tow hitch, tailgate spreader, lights and material pre-wet system) provided by Henderson Products – Ohio at a cost of $56,411.00; and

WHEREAS, the City Manager and the Service Director recommend City Council authorize the City Manager to enter into a contract with Henderson Products – Ohio for the purchase of specified truck equipment through the National Joint Powers Alliance bid contract #080114-HPI at a cost not to exceed $56,411.00.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY RESOLVES THAT:

SECTION 1: Council accepts the recommendation of the City Manager and the Service Director and accepts the pricing through the National Joint Powers Alliance bid contract # 080114-HPI for the purchase of specified truck equipment at a cost not to exceed $56,411.00.

SECTION 2: Council further authorizes the City Manager to enter into a contract with Henderson Products - Ohio for the purchase of specified truck equipment through the National Joint Powers Alliance bid contract #080114-HPI at a cost not to exceed $56,411.00 which has previously been appropriated in the 2018 budget.

SECTION 3: This resolution shall take effect at the earliest date allowed by law.

MAYOR

ADOPTED:

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KATE ROUSMANIERE

PREPARED BY: LAW(STAFF)

CITY OF OXFORD **ATTN: ERIC KEEBLER** SINGLE AXLE EQUIPMENT PACKAGE 2/6/18

HENDERSON PRODUCTS-OH IS PLEASED TO PROVIDE YOU WITH THE FOLLOWING QUOTE

HENDERSON PRODUCTS IS A DIVISION OF HENDERSON MANUFACTURING AND THUS ALLOWS US THE ABILITY TO FOCUS ON A SPECIFIC PRODUCT LINE, HENDERSON. OUR OHIO FACILITY ONLY INSTALLS HENDERSON PRODUCTS AND THEREFORE WE ARE ABLE TO OFFER A SUPERIOR INSTALLATION AND SERVICE TO OUR CUSTOMERS.

SNOW PLOW

- **HENDERSON MODEL RSP 10'x 42" REVERSABLE SNOW PLOW**
- FULL TRIP MOLDBOARD WITH ADJUSTABLE MOLDBOARD ATTACK ANGLE
- ENTIRE PLOW IS CONTINUOUSLY WELDED
- 8 FULL LENGTH VERTICAL RIBS CONTINUOUSLY WELDED
- "J" STYLE MOLDBOARD FOR REDUCED BLOW BACK
- 4"x4"x3/8" STEEL TUBE PUSH FRAME FOR ADDED STRENGTH
- 4"x4"x3/4" FULLY GUSSETED BOTTOM ANGLE
- 4"x2"x10" NITRIDED DOUBLE ACTING REVERSING CYLINDERS WITH COMPRESSION RELIEF VALVE (SAME AS LIFT CYLINDER ON HITCH)
- RUBBER SNOW DEFLECTOR WITH PLOW MARKERS
- SCREW JACK ADJUSTABLE MUSHROOM SHOES
- DUAL WRAP AROUND CURB GUARDS
- 5/8"X8"X10' STANDARD HIGHWAY PUNCH CUTTING EDGE
- MOLDBOARD AND PUSH FRAME POWDERCOATED BLACK
- PIN AND LOOP HITCH RING WITH OSCILLATOR BAR ALLOWING PLOW TO CONFORM TO THE ROAD
- BUILT IN LEVEL-LIFT WITH NO MOVING PARTS
- INSTALLED

SNOW PLOW HITCH

- **HENDERSON PIN AND LOOP MODEL SNOW PLOW HITCH**
- HENDERSON 2 ½" DROP PIN QUICK HITCH
- HENDERSON FULL 5/8" STEEL SIDE PLATES MOUNTED FLUSH TO THE FRAME FOR MAXIMUM STRENGTH
- LIFT BEAM FOLDS FLAT WHEN NOT IN USE
- FACTORY BUMPERS REINSTALLED
- 5 POSITION TELESCOPING LIFT ARM
- 4" DOUBLE ACTING NITRIDED LIFT CYLINDER TO MATCH PLOW ANGLE CYLINDERS
- BUILT IN LEVEL LIFT WITH NO MOVING PARTS
- PAINTED AND INSTALLED

- SNOW PLOW HITCH INSTALLED 100% TO YOUR SPECIFICATIONS-NO EXCEPTIONS

CENTRAL HYDRAULIC SYSTEM

- **CERTIFIED POWER/STORM GAURD LOAD SENSE SYSTEM**
- CHELSEA WET SPLINE PTO-CONSTANT MESH
- DANFOSS PUMP
- CERTIFIED POWER POWDERCOATED VALVE ENCLOSURE AND 30 GALLON OIL TANK
- CABLE CONTROLS-MOUNTED PER YOUR PREFERENCE
- MANUAL DUAL KNOB SPREADER CONTROLS
- HENDERSON STEEL FLOOR PLATE
- ALL WEATHERHEAD"RHINO-GUARD" HOSES AND FITTING WITH STAINLESS STEEL QUICK COUPLERS
- ALL PRESSURE HOSES SAE 100R2
- ALL FITTING JIC STYLE
- MID-STATE STAINLESS STEEL REAR HYDRAULIC TUBES MOUNTED WITH POLY BUSHINGS-FLARED FITTINGS, NO COMPRESSION FITTINGS
- MID-STATE STAINLESS STEEL FRONT HYDRAULIC TUBES MOUNTED WITH POLY BUSHINGS-FLARED FITTINGS, NO COMPRESSION FITTINGS
- HYDRUALIC SYSTEM TO BE FULLY TESTED AND PROPERLY CALIBRATED
- INSTALLED 100% TO YOUR SPECIFICATIONS-NO EXCEPTIONS

DUMP BODY

- **HENDERSON MODEL MARK E 10' STAINLESS STEEL DUMP BODY**
- CROSSMEMBERLESS FLOOR-UNIBODY DESIGN
- ENTIRE BODY IS CONTINOUSLY WELDED
- SLOPED LOWER MATERIAL SHEDDING RUB RAIL.
- 10' LONG
- 7' WIDTH
- 30" SIDES
- 38" MANUAL LATCH TAILGATE
- COAL DOOR IN CENTER OF TAILGATE
- 6 PANEL WELD ON BRACING ON TAILGATE
- 3/16" AR400 STEEL FLOOR 190,000 PSI IMPACT RESISTANCE
- SLOPED BOX TOP RAIL 4"x5" SEAMLESS AND BOXED
- DOUBLE V-CRIMPED SIDE BRACING
- ¾" STAINLESS STEEL TARPRAIL FULL LENGTH OF BODY-BOTH SIDES
- 4" SIDE TO FLOOR RADIUS-FORMED NOT WELDED
- FULL DEPTH STAINLESS STEEL REAR CORNER POSTS
- 22"X86" CONTINUOUSLY WELDED STAINLESS STEEL FULL CAB SHIELD
- HENDERSON POWDERCOATED STEEL PULL OUT LADDER WITH 2 STEPS ON DRIVERS SIDE
- (2) 17" STAINLESS GRAB HANDLES
- ALL LED FMVSS # 108 MARKER LIGHTS
- INSTALLED AND NOT PAINTED

HOIST

- **HENDERSON MODEL UB-8-17 UNDERBODY HOIST**
- CLASS 50-18.6 TON CAPACITY
- FULL DOUBLE ACTING (POWER UP/POWER DOWN)
- GREASABLE PIVOTS-ZERKS ON ALL PINS
- 12" MOUNTING HEIGHT
- 6"x8"x1/2" STRUCTURAL ANGLE WITH 2" 303 STAINLESS STEEL PINS
- GREASEABLE REAR PINS
- INSTALLED
- BODY AND HOIST INSTALLED 100% TO YOUR SPECIFICATIONS-NO EXCEPTIONS

ELECTRICAL SYSTEM

- **WHELEN LED SYSTEM**
- (2) TIR3 LED AMBER STROBES MOUNTED ON PLOW LIGHT BRACKETS
- (2) LED AMBER OVAL STROBES MOUNTED ON CAB SHIELD FACING FORWARD
- (2) LED AMBER OVAL STROBE LIGHTS CUT INTO REAR POST
- (2) LED OVAL STOP/TAIL/TURN CUT INTO REAR POST
- 4" LED SPREADER LIGHT
- MODEL SK-10 BODY UP LIGHT
- WHELEN BACK UP ALARM
- ALL ONE PIECE WIRING FROM POWER SOURCE TO ELECTRICAL ITEM
- ALL WIRING RIGID MOUNTED ON STAINLESS STEEL AND ZIP TIED EVERY 8"
- ALL WIRING WILL BE PROPERLY RUN TO AVOID SHARP EDGES AND PINCH POINTS
- ALL WIRING WILL BE PROPERLY FUSED WITH NO BUTT JOINTS OR SPLICES
- FACTORY REAR CHASSIS LIGHTS TO BE REINSTALLED OUTSIDE OF PINTLE PLATE
- HENDERSON PDP POWER DISTRIBUTION CENTER
- ALL LED FMVSS # 108 MARKER LIGHTS
- SNOW PLOW LIGHTS WITH STAINLESS STEEL BRACKETS MOUNTED TO HOOD
- ALL ONE PIECE WIRING WITH COPY OF WIRING SCHEMATIC

SPREADER

- **HENDERSON MODEL TGS STAINLESS STEEL SPREADER**
- 6" AUGER WITH DIRECT DRIVE
- ¼" END PLATES
- EASY EMPTY CLEAN OUT PAN PROVIDES ACCESS TO THE AUGER
- STAINLESS STEEL TAILGATE FINS
- 18" POLY SPINNER DISC
- ALL 304 STAINLESS STEEL MOUNTING HARDWARE
- INSTALLED 100% TO YOUR SPECIFICATIONS-NO EXCEPTIONS

PINTLE PLATE

- 3/4" PINTLE PLATE TRIPLE WELDED AND GUSSETED
- (2) 1" D RINGS
- 20 TON PINTLE HOOK
- 7 WAY RV TRAILER PLUG

MISCELLANEOUS

- CHROME EXHAUST ELBOW
- VIBCO ® BED VIBRATOR
- ONSPOT AUTOMATIC TIRE CHAINS
- 18"X18"X24" POWDERCOATED TOOL BOX
- WOOD SIDE BOARDS PAINTED WHITE
- FLEET ENGINEERING POLY FENDERS WITH STAINLESS STEEL BRACKETS
- STAINLESS STEEL SHOVEL HOLDER ON DRIVER AND PASSENGER SIDE
- HENDERSON QUICK RELEASE FULL REAR MUD FLAPS
- RED & WHITE REFLECTIVE TAPE BOTH SIDES AND TAILGATE
- CHASSIS AND UNDERSIDE OF BODY WILL BE UNDERCOATED

TOTAL PACKAGE PRICE $53,982.00

OPTIONS

PRE WET SYSTEM

- **HENDERSON PWSE PRE WETTING SYSTEM**
- 75 GALLON FRAME MOUNTED TANK
- 12 VOLT ELECTRIC PUMP-3 GALLONS PER MINUTE
- MOLDED FIBERGLASS MOTOR/PUMP ENCLOSURE WITH SEALED REMOVABLE LID
- ON OFF SWITCH
- VARIABLE SPEED CONTROL ALLOWS FOR INCREASING/DECREASING MATERIAL SATURATION
- HIGH PRESSURE LED TO ALERT OPERATOR OF CLOGGED NOZZLES
- TANK EMPTY LED ALERTS OPERATOR OF CLOGGED FILTER/TANK EMPTY
- VARIABLE DISPLACEMENT ORIFICE ON NOZZLE REDUCES TIP CLOGGING
- SYSTEM FLUSH KIT
- INSTALLED
- TESTED
- INCLUDES DEDUCTION OF FRAME MOUNTED TOOLBOX

ADD $2,429.00

INSTALLATION AND WARRANTY

- **2 FULL YEAR WARRANTY ON ALL EQUIPMENT**
- ALL MOUNTING TO BE 100% TO YOUR SPECIFICATIONS-NO EXCEPTIONS
- PRE-BUILD MEETING AT OUR FACILITY REQUIRED PRIOR TO START OF BUILD
- HENDERSON TRUCK EQUIPMENT WILL HANDLE ALL TRANSPORTATION AND REPAIRS TO VEHICLE FOR WARRANTY AND SERVICE WORK IN A TIMELY MANNER
- ALL EQUIPMENT WILL BE INSTALLED BY A SINGLE BODY COMPANY BY OUR EMPLOYEES AT OUR FACILITY.
- ALL EQUIPMENT IS ENGINEERED BY A SINGLE MANUFACTURER, HENDERSON PRODUCTS INC.
- INSTALLATION OF COMPONENTS WILL NOT BE SUBCONTRACTED BY THE BODY COMPANY TO OTHERS
- NO WELDING TO BE DONE ON CHASSIS FRAME BETWEEN FRONT OF MOST FORWARD SPRING HANGER AND REAR OF REARMOST SPRING HANGER.
- COPY OF CENTRAL HYDRAULIC SYSTEM SCHEMATIC WILL BE FURNISED UPON COMPLETION
- COPY OF WIRING SCHEMATIC WILL BE FURNISHED UPON COMPLETION
- PARTS AND SERVICE MANUALS FOR ALL COMPONENTS WILL BE FURNISHED UPON COMPLETION
- VEHICLE TO BE CERTIFIED TO MEET ALL FEDERAL MOTOR VEHICLE SAFETY STANDARDS
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CONTRACT ACCEPTANCE:______________________________ DATE:_____________________________

TITLE:_________________________________ PURCHASE ORDER #:_________________________________

A Joint Work Session of the Oxford City Council and the Oxford Planning Commission was called to order by Mayor, Kate Rousmaniere on Tuesday, February 6, 2018 at 6:30 p.m. Council members present were Steve Dana, Glenn Ellerbe, David Prytherch, Mike Smith and Edna Southard. Chantel Raghu was excused. Planning Commission members present were Robert Bell, Pete McCarthy, Rich Daniels, Bill Snavely, Shana Rosenberg, Mike Smith and Steve Dana.

Staff members present: Doug Elliott, City Manager; Jung-Han Chen, Community Development Director; Joe Newlin, Finance Director; John Jones, Police Chief; Mike Dreisbach, Service Director; John Detherage, Fire Chief; Casey Wooddell, Parks and Recreation Director; Steve McHugh, Law Director and Mary Ann Eaton, Clerk of Council.

APPROVAL OF AGENDA

Mr. Dana moved to approve the agenda. Mr. Smith seconded. The motion carried 6-0-0.

PURPOSE

The purpose of the Work Session was for Council to discuss the Planning Commission's Goals and priorities for 2018.

DISCUSSION

Mr. Bell provided a PowerPoint to facilitate the conversation regarding the following topics:

Town/Gown – Oxford and Miami University
Mr. Bell, members of Council and the Planning Commission discussed issues of knowing how Miami Plans to grow and where they plan to grow, and discussed programmatic and or operational changes that could potentially affect city business. Members discussed ways to have an ongoing collaborative planning discussion between Miami and the City. Members also discussed ways to receive regular updates to the Planning Commission, Council and the community from Miami University.

Growth Management
Mr. Bell quoted from the Comprehensive Plan "Manage growth to ensure small town Character, green areas and preserved farmland". The group discussed what growth Management means today, the relevance of the Comprehensive Plan and the future of US 27 South. Everyone agreed the outskirts of town should be protected and all of the gateways should be well defined including Contreras Road.

Housing
The group discussed existing plans including the recent rezoning in the Mile Square, vacancies within the Mile Square, new student housing at the periphery, lack of diverse offerings in recent developments and neighborhood conservation efforts. Everyone agreed the issue of affordable housing needed to be tackled. It was noted the Housing Advisory Commission should work with the Planning Commission to make some recommendations to City Council. It was also noted it may be time to reconsider the charter limitation regarding density in certain areas of town.

Transportation
Mr. Bell inquired how Council would like the Planning Commission to proceed with regard to issues of transportation. Mr. Bell suggested revisiting the Pedestrian and Bicycle Safety Plan. Mayor Rousmaniere suggested the Complete Streets policy be resubmitted to Council for adoption. Initiatives regarding BCRTA were also discussed.

Mr. Dana moved to adjourn at 7:27 p.m. Ms. Southard seconded. The motion carried 6-0-0.

STAFF SUMMARY REPORT

Report to the City Manager Clerk of Council

Originating Department

Council Meeting Of: February 20, 2018

Mary Ann Eaton
Prepared By

Account Code No. #: N/A

Budgeted Amount: N/A

February 13, 2018
Date Prepared

Agenda Title: Resolution declaring certain City property no longer needed for any municipal purpose as surplus and authorizing its advertisement and sale to the highest bidder by electronic auction.

Recommendation: N/A

Discussion:

Provided Council adopts the Resolutions authorizing contracts with Lebanon Ford and with Vision Automotive, LLC for the purchase of replacement vehicles, the attached Resolution will allow the advertisement and sale by electronic auction of 4 surplus vehicles listed on Exhibit "A".

Approved By:

	Initial	Date
Department Head:	\	
City Manager:	DRE \	2/16/18

RESOLUTION NO.

A RESOLUTION DECLARING CERTAIN CITY PROPERTY NO LONGER NEEDED FOR ANY MUNICIPAL PURPOSE AS SURPLUS AND AUTHORIZING ITS ADVERTISEMENT AND SALE TO THE HIGHEST BIDDER BY ELECTRONIC AUCTION.

WHEREAS, the vehicles set forth in Exhibit 'A' attached hereto and incorporated herein, are surplus and no longer needed for any municipal purpose, and

WHEREAS, the City Manager and the Service Director recommend the vehicles set forth in Exhibit "A" attached hereto and incorporated herein be declared surplus and that the same be advertised and sold to the highest bidder by electronic auction at the earliest convenience of the City.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY RESOLVES THAT:

SECTION 1: Council accepts the recommendation of the City Manager and the Service Director and hereby declares the vehicles set forth in Exhibit "A" attached hereto and incorporated herein as surplus.

SECTION 2: Council further authorizes the advertisement and sale of the surplus vehicles set forth in Exhibit "A" attached hereto and incorporated herein to the highest bidder by electronic auction with proceeds thereof deposited in the General Fund.

SECTION 3: This resolution shall take effect at the earliest date allowed by law.

____

MAYOR

ADOPTED:

ATTEST:

____

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KATE ROUSMANIERE

PREPARED BY: LAW (STAFF)

EXHIBIT “A”

Vehicle #	Age	Description
#05-60	13 years	Ford F350 1-ton dump truck
#01-31	17 years	Jeep Cherokee SUV
#01-06	17 years	Chevrolet 2500 4x4
#06-55	12 years	Ford F350 4x4 pick up

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to City Manager		Finance Originating Department
Council Meeting Of :	2/20/2018	
Account Code No. :	see below	Joe Newlin Prepared By
Budgeted Amount :		2/15/2018 Date Prepared

Agenda Title: **Income Tax Updates - 2**

Recommendation: **Approve**

On November 3, 2015 the City of Oxford updated our Income Tax Ordinance to reflect changes required in HB 5 such that any income tax or withholding tax is "levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code. This was done to make municipal income tax codes more uniformed throughout the State. HB 49 determined that it was necessary and appropriate to amend Chapter 718 of the Ohio Revised Code. This ordinance is a reflection to bring the City of Oxford's Income Tax Ordinance in compliance with the changes enacted in the revision of Chapter 718 of the Ohio Revised Code.

All changes are bolded and underlined for additions. With the passing of this ordinance of this ordinance the City states:

That Council hereby expressly finds and determines that it does not concede the legality of H.B. 49's municipal income tax provisions; Section 803.100 of H.B. 49; Section 718.04(A) of the Ohio Revised Code; or any other law that is the subject of the action pending in Case Number 2017 CV 10258 in the Franklin County Court of Common Pleas, and that the City reserves its rights to continue its participation in and prosecution of said litigation, and any other litigation challenging the State's authority to dictate municipal tax collection and administration, and that adoption of this Ordinance shall not prejudice the claims of the City therein.

See attachment "A" for an overview of changes.

Approved By:		Initials	Date
	Department Head:	JN	2/15/19
	City Manager:	DRE	2/16/18

"A"

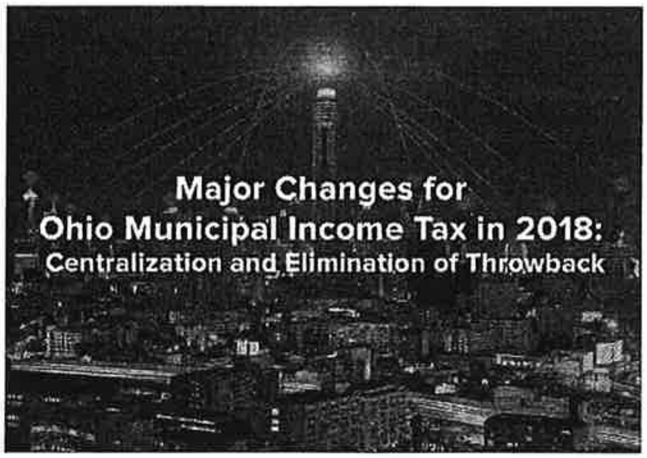
ZAINO HALL & FARRIN LLC

ATTORNEYS AT LAW

SALT

Major Changes for Ohio Municipal Income Tax in 2018: Centralization and Elimination of Throwback

July 12, 2017 | Adam L. Garn, JD, CPA, MT – Associate



PDF/Printer Friendly Version

Am. Sub. H.B. 49 (the "Bill"), Ohio's biennial budget bill, brought sweeping changes to Ohio's municipal income tax system. For taxable years beginning on or after January 1, 2018, the Bill created an elective method of centralized collection and administration for net profit taxpayers, eliminated the throwback rule, and modified a due date for estimated tax payments for individuals. The Bill also required the Ohio Department of Taxation to complete a feasibility study of allowing municipal taxpayers to file individual municipal tax returns through the joint federal and state modernized e-file program and clarified the late payment penalty. We previously discussed these changes in our Budget Bill SALT Buzz. This SALT Buzz focuses on centralized collection and administration of the net profit tax and the elimination of the throwback rule.

Centralized Administration and Collection of the Municipal Net Profit Tax

Effective for taxable years beginning on or after January 1, 2018, taxpayers subject to a municipal net profit tax may elect to file on a centralized basis. Individuals, electric companies, and telephone companies are not eligible to elect to file on a centralized basis under this section (Electric and telephone companies already file on a centralized basis using different rules). If a taxpayer elects to file on a centralized basis, the net profit tax will be administered and collected by the Ohio Tax Commissioner. The Tax Commissioner will administer the net profit tax under Revised Code sections 718.80 to 718.95 (which are separate provisions from the current municipal net profit tax). The Tax Commissioner will also be establishing rules and regulations that will be applicable to taxpayers who make the election.

The Election

A taxpayer may elect to file on a centralized basis by the first day of the third month after the beginning of the taxpayer's taxable year (March 1 for calendar year taxpayers). The election will be made on a form to be prescribed by the Tax Commissioner and a taxpayer must notify both the Tax Commissioner and each municipal corporation in which the taxpayer conducted business during the previous tax year. The election applies to all subsequent tax years. However, a taxpayer may terminate its election by notifying the Tax

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Commissioner and all municipalities in which the taxpayer conducted business during the previous taxable year by filing a termination by the first day of the third month of any taxable year. There is no fee to the taxpayer to make the election. To pay for the administration and collection of the tax, a fee of one-half percent of the tax collected by the Tax Commissioner will be imposed upon the municipality. If a taxpayer makes the election, it is applicable for all municipalities in which the taxpayer does business.

Computation of the Tax

Taxpayers making the election will be subject to similar statutory provisions for computing taxable income, apportionment, and tax liability as other taxpayers that do not make the election. However, as described above, a taxpayer will compute these amounts under Revised Code sections 718.80 to 718.95 for years in which the election is made. Thus, a taxpayer should carefully read these sections and compare these sections to the other sections of Chapter 718 of the Revised Code which will still be applicable to taxpayers that do not make an election. Additionally, since the Tax Commissioner will be the administrator of the municipal net profit tax and will establish a separate set of rules and regulations, a taxpayer should pay careful attention to interpretations of the Tax Commissioner and how those interpretations may be different (for better or worse) than interpretations made by the tax administrator employed by the municipality.

Extensions

An electing taxpayer that receives an extension for federal income tax purposes also automatically receives an extension for municipal net profit tax purposes. The extended due date is the fifteenth day of the tenth month after the last day of the taxable year (October 15 for calendar year taxpayers).

Taxpayers that do not receive a federal extension may request a six month extension from the Tax Commissioner. The extension request will be granted so long as the request is received on or before the due date of the tax return. Any extension of time to file a return is generally not an extension of time to pay the tax due.

Audits

Since the Tax Commissioner will be the administrator of an electing taxpayer's municipal net profit tax, the Tax Commissioner has the authority to audit municipal net profit taxpayers. Taxpayers must preserve records for six years following the end of the taxable year to which the records or documents relate, unless the Tax Commissioner consents in writing that records may be destroyed. If a municipality believes that it has information in its possession that would change the tax liability of an electing taxpayer, the municipality may refer the taxpayer to the Tax Commissioner for an audit. However, the Tax Commissioner is not required to audit a taxpayer merely because the taxpayer was referred by the municipality.

Assessments and Appeals

The Tax Commissioner has the authority to issue assessments against a municipal net profit taxpayer that makes the election. If a taxpayer wishes to appeal an assessment issued by the Tax Commissioner, the procedures will be similar to appeals of other taxes currently administered by the Tax Commissioner. A petition for reassessment must be filed within sixty days of a taxpayer receiving the assessment. If a request for a personal appearance hearing is made by a taxpayer on the petition, the Tax Commissioner will hold a hearing that will allow the taxpayer to present evidence and explain its position. Thereafter, the Tax Commissioner will either issue a corrected assessment or a final determination. If a final determination is issued by the Tax Commissioner, the taxpayer may appeal it to the Ohio Board of Tax Appeals.

Electronic Filing

A taxpayer making the election must file any tax return or extension through the Ohio Business Gateway ("OBG"). Payments must also be made through the OBG. By January 1, 2019, the Ohio Department of Taxation must publish a method for taxpayers to electronically submit documents to the department. If a taxpayer cannot file and pay electronically, the taxpayer may request to be excused from these requirements by applying to the Tax Commissioner and showing good cause. The Tax Commissioner is not required to grant the request.

> *ZHF Observation:* In its current form, taxpayers using OBG must manually input information as there is no link from commercial tax software to the OBG. Further, taxpayers are not able to submit any attachments to a filing (such as copies of federal returns) and must mail that information to the municipality. However, it is expected that the Tax Commissioner will make numerous upgrades to OBG that will allow taxpayers to link commercial tax software to the OBG and have the ability to submit attachments electronically.

If a taxpayer has not been excused from these requirements and fails to file or pay electronically, the Tax Commissioner is authorized to impose a penalty against a taxpayer for each failure.

> *ZHF Observation:* In the current language, it is unclear for the basis of the amount of the penalty (whether it is the amount of income or tax due required to be reported on the tax return). A technical correction to this language may be necessary.

Information Sharing

Upon receiving an election from a taxpayer, a municipality must submit the following information about the taxpayer to the Tax Commissioner:

- The amount of any net operating loss that the taxpayer is entitled to carry forward to a future tax year;

- The amount of any net operating loss carryforward utilized by the taxpayer in prior years;
- Any credits granted by the municipality to the taxpayer including the amount of credits, if the credits may be carried forward to future tax years, and if the credits may be carried forward, the duration of the carryforward period;
- The amount of any overpayments that the taxpayer has elected to carry forward to future tax years; and,
- Any other information the municipality deems relevant in order to assist the Tax Commissioner's efficient administration of the tax on the municipal corporation's behalf.

If a municipality does not provide this information to the Tax Commissioner within ninety days of receiving the election from a taxpayer, a municipality will have fifty percent of its tax funds withheld until the municipality complies with the request.

For every taxpayer that made an election and had apportionable income in a municipality for any prior year, the Tax Commissioner must provide the following to a municipality in May and November of each year:

- The taxpayer's name address, and federal employer identification number;
- The taxpayer's apportionment ratio for the municipality;
- The taxpayer's amount of municipal taxable income apportionable to the municipality;
- The amount of any pre-2017 net operating loss utilized by the taxpayer;
- If the taxpayer has requested any overpayment be carried forward to a future taxable year; and,
- The amount of any tax credit claimed by the taxpayer.

Throughout the year, the Tax Commissioner must also provide a taxpayer's name, federal identification number, and tax amounts collected by the Tax Commissioner to municipalities. Thus, the Tax Commissioner and municipalities will be sharing information about taxpayers to efficiently administer the municipal net profit tax. However, if a municipality believes that the Tax Commissioner has failed in performing his or her fiduciary duty as the administrator of the tax levied by the municipality, the statute authorizes a municipality to file a writ of mandamus to compel the Tax Commissioner to perform an act.

Similar to other taxes administered by the Tax Commissioner, the Tax Commissioner has the authority to publish statistics of taxpayers that make the election so long as the statistics do not disclose information on particular taxpayers.

Summary

Overall, the ability for taxpayers to file on a centralized basis is a great step towards simplifying the filing of municipal net profit tax returns. Calendar year end taxpayers have until March 1, 2018 to determine if an election to file on a centralized basis is appropriate. It is our understanding that numerous tests of the new OBG will be completed before the first filing deadline and our expectation is that the new OBG will be able to handle even the most complex municipal net profit returns.

Elimination of the Throwback Rule

The Bill eliminated the outdated municipal net profit throwback rule for situsing sales of tangible personal property for the apportionment ratio used to situs income within and without each municipality. Under certain circumstances, the law establishes an ultimate destination test for situsing sales. We previously discussed the throwback rule in a prior SALT Buzz. Effective for taxable years beginning on or after January 1, 2018, sales of tangible personal property are sitused to a municipality only if:

> 1. Tangible personal property is shipped to or delivered within a municipal corporation from a stock of goods located within the municipal corporation, or
>
> 2. The property is delivered within a municipal corporation from a location outside the municipal corporation, if the taxpayer is regularly engaged in the solicitation or promotion of sales through its own employees within the municipal corporation and the sales result from the solicitation or promotion.

Taxpayers that ship tangible personal property to a municipality different from the municipality in which its inventory is located should pay close attention to the activities of its sales employees. Under this scenario, if the sale of tangible personal property in the destination municipality did not result from the solicitation or promotion by a sales employee in the destination municipality, the sale would not be sitused to the destination municipality for apportionment purposes and, therefore, be treated as no-where sales.

Conclusion & Next Steps

Changes made to the municipal income tax law by the Bill were major step towards simplifying Ohio municipal net profit tax filings. Additionally, the elimination of the throwback rule will allow the state and municipalities to compete for additional businesses that want to be located in Ohio, which is within 600 miles of sixty percent of the United States population.

Each municipal taxpayer should evaluate the benefits of making the election to participate in the centralized net profits tax system—the election must be made by calendar year taxpayers by March 1, 2018.

If you wish to discuss the benefits of making the centralized administration election or any of these changes, please contact Adam Garn or any other ZHF professional.

ORDINANCE NO.

AN ORDINANCE REPEALING OXFORD CODIFIED ORDINANCE CHAPTER 182, ENTITLED INCOME TAX EFFECTIVE JANUARY 1, 2016, AND ADOPTING NEW OXFORD CODIFIED ORDINANCE CHAPTER 182, ENTITLED INCOME TAX EFFECTIVE JANUARY 1, 2016 AND DECLARING AN EMERGENCY.

WHEREAS, in H.B. 49 of the 132nd General Assembly, the State's general appropriations bill for the biennium, includes Section 803.100 purporting to require that municipalities, on or before January 31, 2018, adopt certain municipal income tax provisions that are also adopted within H.B. 49 to authorize State officials to collect and administer municipal net profits taxes; and

WHEREAS, Section 803.100 of H.B. 49 references and relies upon Section 718.04(A) of the Ohio Revised Code, which purports to make municipal income taxing authority conditional upon a municipality's adoption of code sections as dictated by the State; and

WHEREAS, although the municipal income tax provisions of H.B. 49, and Section 718.04(A) of the Ohio Revised Code, violate the Home Rule Amendment, the City of Oxford nevertheless is compelled to adopt H.B. 49's municipal income tax provisions to avoid any doubt or taxpayer challenge as to its ability to impose a municipal income tax under the terms of Section 803.100 of H.B. 49 and Section 718.04(A) of the Ohio Revised Code; and

WHEREAS, the City of Oxford is a party to ongoing litigation seeking a declaration that the H.B. 49 municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, and other provisions of Ohio law that usurp the powers of local self-government are unconstitutional, and to enjoin all actions by state officials to implement the H.B. 49 municipal income tax provisions, and a stay has been put in place that extends the deadline to make certain changes until February 24, 2018; and

WHEREAS, the City of Oxford, by enacting this Ordinance, does not concede the legality of H.B. 49's municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, or any other law that is subject to the suit in which the City is participating, and reserves its right to continue prosecution of that lawsuit.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY ORDAINS THAT:

SECTION 1: That Chapter 182 "Income Tax Effective January 1, 2016" of the Codified Ordinances of the City of Oxford, Ohio be repealed.

SECTION 2: That a new Chapter 182 "Income Tax Effective January 1, 2016" of the Codified Ordinances of the City of Oxford, Ohio be enacted to read as set forth in Exhibit A with additions **bolded** and underlined, which is attached hereto by reference and incorporated herein.

SECTION 3: That Council hereby expressly finds and determines that it does not concede the legality of H.B. 49's municipal income tax provisions; Section 803.100 of H.B. 49;

Section 718.04(A) of the Ohio Revised Code; or any other law that is the subject of the action pending in Case Number 2017 CV 10258 in the Franklin County Court of Common Pleas, and that the City reserves its rights to continue its participation in and prosecution of said litigation, and any other litigation challenging the State's authority to dictate municipal tax collection and administration, and that adoption of this Ordinance shall not prejudice the claims of the City therein.

SECTION 4: This Ordinance is declared to be an emergency, necessary for the immediate preservation of the public peace, health, and safety, which shall be effective upon passage, such emergency arising from the coercive provisions of law found in H.B. 49 and Section 718.04(A) of the Ohio Revised Code and the need for the City to preserve its taxing authority in the event that the H.B. 49 municipal income tax provisions and Section 718.04(A) of the Ohio Revised Code are not declared to be unconstitutional.

MAYOR

ADOPTED:

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCTED BY: KATE ROUSMANIERE

PREPARED BY: LAW(STAFF)

EXHIBIT A

FEBRUARY 20, 2018

AGENDA ITEM 6.A.3.

IS AVAILABLE FOR PUBLIC INSPECTION AT THE MUNICIPAL BUILDING DURING NORMAL BUSINESS HOURS. IT IS ALSO AVAILABLE ON THE CITY'S WEBSITE.

EXHIBIT A

FEBRUARY 20, 2018

AGENDA ITEM 6.A.2.

EXHIBIT A

CHAPTER 182
Income Tax Effective January 1, 2016

182.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, procurement of capital assets, to make capital improvements, payment of debt obligations, maintaining and improving current Fire and Emergency Medical Services general operation, equipment and facilities and for all other lawful purposes, there shall be, and is hereby levied a tax on qualifying gross income as defined in this Chapter, on earned income, net profits, and on all other taxable income, as hereinafter provided.

(B) (1) The annual tax is levied at a rate of 2.00% (Two percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City of Oxford. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 182.03 of this Chapter and other sections as they may apply.

(2) One quarter of one percent (.25%) of the tax rate as provided for in Section 182.01(B)(1) shall be used solely for Fire Services and Emergency Medical Services.

(C) The tax on income and the withholding tax established by this Chapter 182 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter 182 is effective for tax years beginning on or after January 1, 2016. Taxable years beginning on or before December 31, 2015 are subject to Chapter 181 and amendments thereto, and rules and regulations and amendments thereto, as they existed before January 1, 2016.

182.02 DEFINITIONS.

(A) Any term used in this Chapter that is not otherwise defined in this Chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this Chapter that is not otherwise defined in this Chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC 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 Title LVII of the ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this Chapter:

(1) " **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 (C)(24)(**e**~~d~~) of this division,

means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(a) 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.

(b) Add an amount equal to five percent (5%) of intangible income deducted under division (C)(1)(a) of this section, 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;

(c) 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;

(d) (i) Except as provided in division (C)(1)(d)(ii) of this section, 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;

(ii) Division (C)(1)(d)(i) of this section 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.

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

(f) 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;

(g) 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 Section 4313.02 of the ORC;

(h) ~~(i) Except as limited by divisions (C)(1)(h)(ii), (iii), and (iv) of this section, 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.~~

~~(ii) No person shall use the deduction allowed by division (C)(1)(h) of this section to offset qualifying wages.~~

~~(iii) (a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this section.~~

~~(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(1)(h)(i) of this section.~~

~~(iv) Any pre 2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to division (C)(1)(h) of this section.~~

~~(v) Nothing in division (C)(1)(h)(iii)(a) of this section precludes a person from carrying forward, 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 (C)(1)(h)(iii)(a) of this section. 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 (C)(1)(h)(iii)(a) 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 (C)(1)(h)(iii)(a) of this section shall apply to the amount carried forward.~~ **Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.**

(i) 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 division (V)(3)(b) of Section 182.05.

(j) 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 division (V)(3)(b) of Section 182.05.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(**c**~~d~~) of 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.

Nothing in division (C)(1) of this section 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.

(2) (a) **"Assessment"** means 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 municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 182.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 182.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, 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 by division (C)(2)(a) of this section.

(3) **"Audit"** means 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 a municipal income tax.

(4) **"Board of Tax Review" or "Board of Review" or "Board of Tax Appeals",** or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 182.21.

(5) **"Calendar quarter"** means the three-month period ending on the last day of March, June, September, or December.

(6) **"Casino operator" and "casino facility"** have the same meanings as in Section 3772.01 of the ORC.

(7) **"Certified mail," "express mail," "United States mail," "postal service,"** and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

(8) **"Disregarded entity"** means 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.

(9) **"Domicile"** means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) **"Employee"** means an individual who is an employee for federal income tax purposes.

(11) **"Employer"** means a person that is an employer for federal income tax purposes.

(12) **"Exempt income"** means all of the following:

(a) 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.

(b) Intangible income.

(c) 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 division (C)(12)(c) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(d) 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.

(e) Compensation paid under Section 3501.28 or 3501.36 of the ORC 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 a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

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

(g) Alimony and child support received.

(h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under Sections 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this section does not apply for purposes of Chapter 5745. of the ORC.

(j) 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.

(k) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

(m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(n) An S corporation shareholder's share of net profits of the S corporation, other than any part of the 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.

(o) Intentionally left blank.

(p) (i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 182.04 to the extent the qualifying wages are not subject to withholding for the City of Oxford under either of those divisions.

(ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 182.04.

(iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (C)(2) of Section 182.04, 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 division (C)(5) of Section 182.04, 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;

(b) The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(q) (i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the City of Oxford on not more than 20 days in a taxable year.

(ii) The exemption provided in division (C)(12)(q)(i) of this section does not apply under either of the following circumstances:

(a) The individual's base of operation is located in the municipal corporation.

(b) 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 division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 182.04 (C).

(iii) Compensation to which division (C)(12)(q) of this section 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.

(iv) For purposes of division (C)(12)(q) of this section, "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.

(r) 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 Section 709.023 of the ORC 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.

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

Any item of income that is exempt income of a pass-through entity under division (C) of 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.

(13) **"Form 2106"** means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(14) **"Generic form"** means an electronic or paper form that is not prescribed by a particular municipal corporation 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 or for filing a refund claim.

(15) **"Gross receipts"** means the total revenue derived from sales, work done, or service rendered.

(16) **"Income"** means the following:

(a) (i) 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 (C)(24)(c~~d~~) of this division.

(ii) For the purposes of division (C)(16)(a)(i) of this section:

(a) 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 (C)(16)(a)(iv) of this section;

(b) 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.

(iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division(C)(12)(n) or (C)(16)(e) of this section.

(iv) 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.

(b) 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 municipal corporation, 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.

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

(d) 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.

(e) Intentionally left blank.

(17) **"Intangible income"** means 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 Chapter 5701. of the ORC, and patents, copyrights, trademarks, tradenames, 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.

(18) **"Internal Revenue Code"** has the same meaning as in Section 5747.01 of the ORC.

(19) **"Limited liability company"** means a limited liability company formed under Chapter 1705. of the ORC or under the laws of another state.

(20) **"Municipal corporation"** includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691, 715.70, 715.71, or 715.74 of the ORC.

(21) (a) **"Municipal taxable income"** means the following:

(i) 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 City of Oxford under Section 182.03, ~~and further reduced~~ **as applicable,** by any pre-2017 net operating loss carryforward available to the person for the City of Oxford.

(ii) (a) For an individual who is a resident of the City of Oxford, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(b) For an individual who is a nonresident of the City of Oxford, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 182.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the City of Oxford.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, 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, but only to the extent the expenses do not relate to exempt income. 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 and are not related to exempt income.

(22) **"Municipality"** means the same as the City of Oxford. If the terms are capitalized in the ordinance they are referring to the City of Oxford. If not capitalized they refer to a municipal corporation other than the City of Oxford.

(23) **"Net operating loss"** means 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.

(24) (a) **"Net profit"** ~~for a person other than an individual means adjusted federal taxable income.~~

~~(b) "Net profit"~~ for a person who is an individual 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 division (C)(24)(**a**~~b~~) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(**24**~~1~~)(**c**~~h~~) of this section.

(b) "Net profit" for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (C)(24)(c) of this section.

(c)(i) The amount of such operating loss shall be deducted from net profit 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 (5) 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.

(ii) No person shall use the deduction allowed by division (C)(24)(c) of this section to offset qualifying wages.

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(24(c) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(24)(c) of this section without regard to the limitation of division (C)(24)(c)(iii)(a) of this section.

(iv) Any pre-2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to (C)(24)(c) of this section.

(v) Nothing in division (C)(24)(c)(iii)(a) of this section 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 (C)(24)(c)(iii)(a) of this section. 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 (C)(1)(h)(iii)(a) 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 (C)(24)(c)(iii)(a) of this section shall apply to the amount carried forward.

(**d**~~e~~) For the purposes of this Chapter, and notwithstanding division (C)(24)(**b**~~a~~) of this section, 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.

(**c**~~d~~) 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 by the City of Oxford, may elect to be treated as a C corporation for the City of Oxford**, and shall not be treated as the net profit or income of any owner of the partnership**. The election shall be made on the annual return for the City of Oxford. The City of Oxford will treat the publicly traded partnership as a C corporation if the election is so made.

(25) **"Nonresident"** means an individual that is not a resident.

(26) **"Ohio Business Gateway"** means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(27) **"Other payer"** means 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.

(28) **"Pass-through entity"** means 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.

(29) **"Pension"** means 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.

(30) **"Person"** includes 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.

(31) **"Postal service"** means the United States postal service.

(32) **"Postmark date," "date of postmark,"** and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.

(33) (a) **"Pre-2017 net operating loss carryforward"** means 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 City of Oxford that was adopted by the City of Oxford before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the City of Oxford in future taxable years.

(b) 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.

(34) **"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.

(35) **"Qualifying wages"** means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(a) Deduct the following amounts:

(i) 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.

(ii) 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.

(iii) Intentionally left blank.

(iv) Intentionally left blank.

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

(b) Add the following amounts:

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

(ii) 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. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(iii) of this section applies only to employee contributions and employee deferrals.

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

(v) 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.

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

(a) For the taxable year the amount is employee compensation that is earned outside 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;

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

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or ORC Section 718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) **"Related entity"** means any of the following:

(a) 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 fifty percent (50%) of the value of the taxpayer's outstanding stock;

(b) 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 fifty percent (50%) of the value of the taxpayer's outstanding stock;

(c) 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 (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent (50%) of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

(37) **"Related member"** means 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 division, " twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(38) **"Resident"** means an individual who is domiciled in the municipal corporation as determined under Section 182.03(E).

(39) **"S corporation"** means 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.

(40) **"Schedule C"** means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) **"Schedule E"** means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) **"Schedule F"** means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) **"Single member limited liability company"** means a limited liability company that has one direct member.

(44) **"Small employer"** means any employer that had total revenue of less than $500,000 during the preceding taxable year. For purposes of this division, "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; compensation; 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.

(45)**(a)** **"Tax Administrator"** means the individual charged with direct responsibility for administration of an income tax levied by the City of Oxford in accordance with this Chapter. **Tax Administrator does not include the state tax commissioner.**

(45)(b) "Tax Commissioner" means the tax commissioner appointed under section 121.03 of the Revised Code.

(46) "Tax return preparer" means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .

(47) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48) (a) "Taxpayer" means a person subject to a tax levied on income by a municipal corporation in accordance with this Chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this section, a disregarded entity.

(b) (i) 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:

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

(b) 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.

(c) 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 division (L) of ORC 718.01 as that section existed on December 31, 2004.

(d) 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.

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

(ii) For purposes of division (C)(48)(e) of this section, 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.

(49) **"Taxpayers' rights and responsibilities"** means the rights provided to taxpayers in Sections 182.09, 182.12, 182.13, 182.19(B), 182.20, 182.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the City of Oxford for the imposition and administration of a municipal income tax.

(50) "Video lottery terminal" has the same meaning as in Section 3770.21 of the ORC.

(51) "Video lottery terminal sales agent" means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

182.03 IMPOSITION OF TAX.

The income tax levied by the City of Oxford at a rate of two percent (2.0%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City of Oxford,

Individuals.

(A) For residents of the City of Oxford, the income tax levied herein shall be on 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. This is further detailed in the definition of income (Section 182.02 (C)(16)).

(B) For 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 municipal corporation, 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.

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 182.02 (C)(21). Exemptions which may apply are specified in Section 182.02 (C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

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

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

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c) (i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City of Oxford with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City of Oxford each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of the City of Oxford income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to the City of Oxford, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City of Oxford for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E) (1) (a) An individual is presumed to be domiciled in the City of Oxford for all or part of a taxable year if the individual was domiciled in the City of Oxford on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City of Oxford for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City of Oxford for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in the City of Oxford for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed.

(h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(i) The number of contact periods the individual has with the City of Oxford. For the purposes of this division, an individual has one "contact period" with the City of Oxford if the individual is away overnight from the individual's abode located outside of the City of Oxford and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City of Oxford.

(3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the City of Oxford, unless the taxpayer is an individual who resides in the City of Oxford or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City of Oxford shall be considered as having a taxable situs in the City of Oxford 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 City of Oxford 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 the preceding paragraph, 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 City of Oxford 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 Section 182.04 (C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City of Oxford 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 (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the City of Oxford, the taxpayer may request, or the Tax Administrator of the City of Oxford 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:

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) 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 Section 182.12 (A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 182.12 (A).

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

(3) As used in division (F)(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:

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in division (F)(3)(a)(ii) 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 (F) (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 (F)(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 the City of Oxford if, regardless of where title passes, the property meets any of the following criteria:

(i) The property is shipped to or delivered within the City of Oxford from a stock of goods located within the City of Oxford.

(ii) The property is delivered within the City of Oxford from a location outside the City of Oxford, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Oxford and the sales result from such solicitation or promotion.

(iii) The property is shipped from a place within the City of Oxford to purchasers outside the City of Oxford, 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 City of Oxford to the extent that such services are performed in the City of Oxford.

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

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

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

(5) 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 the City of Oxford's tax only if the property generating the net profit is located in the City of Oxford or if the individual taxpayer that receives the net profit is a resident of the City of Oxford. The City of Oxford 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) 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 the City of Oxford, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City of Oxford 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 the City of Oxford shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City of Oxford. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City of Oxford's income tax ordinance.

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(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.

(8) Left intentionally blank.

(9) Intentionally left blank.

182.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the City of Oxford shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City of Oxford. Except for qualifying wages for which withholding is not required under Section 182.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 182.01 of this chapter, of 2%. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B) (1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City of Oxford the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City of Oxford in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City of Oxford in any month of the preceding calendar quarter exceeded $200.

Payment**s** under division (B)(1)(a) of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~15th~~ **last** day of the month following the ~~end~~ **last day** of each calendar quarter.

(c) Intentionally left blank.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City of Oxford. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and the City of Oxford as the return required of a non-resident employee whose sole income subject to the tax under this Chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City of Oxford income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5) (a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this Chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City of Oxford the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City of Oxford income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City of Oxford until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City of Oxford during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold the City of Oxford income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this Chapter, to be tax required to be withheld and remitted for the purposes of this section

Occasional Entrant - Withholding.

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

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2) (a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City of Oxford income tax on qualifying wages paid to an employee for the performance of personal services in the City of Oxford if the employee performed such services in the City of Oxford on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City of Oxford.

(ii) The employee performed services at one or more presumed worksite locations in the City of Oxford. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City of Oxford at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City of Oxford and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 182.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City of Oxford only if the employee spent more time performing services for or on behalf of the employer in the City of Oxford than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4) (a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City of Oxford exceeds the 20-day threshold, the employer shall withhold and remit tax to the City of Oxford for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City of Oxford.

(b) An employer required to begin withholding tax for the City of Oxford under division (C)(4)(a) of this section may elect to withhold tax for the City of Oxford for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City of Oxford.

(5) If an employer's fixed location is the City of Oxford and the employer qualifies as a small employer as defined in Section 182.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City of Oxford, regardless of the number of days which the employee worked outside the corporate boundaries of the City of Oxford.

To determine whether an employer qualifies as a small employer for a taxable year, a the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 182.04.

182.05 ANNUAL RETURN; FILING.

(A) An annual City of Oxford income tax return shall be completed and filed by every individual taxpayer and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 182.04 of this Chapter 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 City of Oxford.

(2) Retirees having no Municipal Taxable Income for City of Oxford income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the City of Oxford, at which time the retiree shall be required to comply with all applicable provisions of this chapter.

(B) 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.

(C) If an individual is unable to complete and file a return or notice required by the City of Oxford, 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.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) The City of Oxford shall permit spouses to file a joint return.

(F) (1) Each return required to be filed under this division 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. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return, and amended return, copies of 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 **or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040**; and, with respect to an amended tax return, any other documentation necessary to support 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.

(3) The Tax Administrator may require a taxpayer that is not an individual 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.

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.

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

(G) (1) (a) 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 division (G) of Section 5747.08 of the ORC. 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 City of Oxford . No remittance is required if the net amount due is ten dollars or less.

(b) Except as otherwise provided in this chapter, each annual net profit 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. 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 City of Oxford . No remittance is required if the net amount due is ten dollars or less.

(2) 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 the City of Oxford's income tax return. The extended due date of the City of Oxford's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the City of Oxford's income tax return.

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

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of a the City of Oxford's income tax return. The extended due date of the City of Oxford's income tax return shall be the same as the extended due date of the state income tax return.

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

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H) (1) For taxable years beginning after 2015, the City of Oxford shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

(2) Any taxpayer not required to remit tax to the City of Oxford for a taxable year pursuant to division (H)(1) of this section shall file with the City of Oxford an annual net profit return under division (F)(3) of this section**, unless the provisions of division (H)(3) apply**.

(3)(a) A person may notify the Tax Administrator that the person does not expect to be a taxpayer subject to the City of Oxford's income tax ordinance for a taxable year if both the following apply:

(i) The person was required to file a tax return with the City of Oxford for the immediately preceding taxable year because the person performed services at a worksite location (as defined in Section 4(C)(1)(g)) within the City of Oxford.

(ii) The person no longer provides services in the City of Oxford and does not expect to be subject to the City of Oxford's income tax for the taxable year.

(b) 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 City of Oxford. The affidavit shall also include the following statement: "The affiant has no plans to perform any services within the City of Oxford, make any sales in the City of Oxford, or otherwise become subject to the tax levied by the City of Oxford during the taxable year. If the affiant does become subject to the tax levied by the City of Oxford for the taxable year, the affiant agrees to be considered a taxpayer and to properly comply as a taxpayer with the City of Oxford's income tax ordinance and rules and regulations." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (H)(3)(b) the Tax Administrator shall not require the person to file and 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.

(d) Nothing in division (H)(3) of this section prohibits the Tax Administrator from performing an audit of the person.

(I) If a payment **under this chapter** is ~~required to be~~ made by electronic funds transfer, the payment ~~is~~ **shall be** 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~~ **on the date of the timestamp assigned by the first electronic system receiving that payment**. ~~This division shall not apply to payments required to be made under division (B)(1)(a) of Section 182.04 or provisions for semi-monthly withholding.~~

(J) Taxes withheld for the City of Oxford by an employer, the agent of an employer, or other payer as described in Section 182.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the City of Oxford, unless the amounts withheld were not remitted to the City of Oxford and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the City of Oxford to be filed in accordance with this division 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.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the City of Oxford, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the City of Oxford or the 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 City of Oxford's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

(M) (1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the City of Oxford's income tax return, 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.

Extension for service in or for the armed forces.

(N) 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 of the City of Oxford for both an extension of time for filing of the return and an extension of time for payment of taxes required by the City of Oxford 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.

(O) (1) 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 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(2) If the Tax Administrator determines 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 municipal corporation before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P) (1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2) (a) 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 a municipal corporation in accordance with this Chapter. The length of any extension granted under division (P)(2)(a) 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 division, "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.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) 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 (P)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which divisions (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (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.

Consolidated municipal income tax return.

(R) As used in this section:

(1) "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.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

(3) "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 (R)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S) (1) 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 City of Oxford's 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. 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. 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 (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) 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 (S)(1) 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.

(3) An election made under divisions (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(T) 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 City of Oxford 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 City of Oxford. A taxpayer that is required to file a consolidated City of Oxford income tax return for a taxable year shall file a consolidated City of Oxford 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.

(U) A taxpayer shall prepare a consolidated City of Oxford 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.

(V) (1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 182.02, 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.

(2) No corporation filing a consolidated City of Oxford income tax return shall make any adjustment otherwise required under Section 182.02(C)(1) 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.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (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 City of Oxford 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:

(a) 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 divisions (R) through (Y) of Section 182.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford. 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.

(b) 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 divisions (R) through (Y) of Section 182.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford. 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.

(4) If the net profit or loss of a pass-through entity having less than eighty percent 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:

(a) 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 divisions (R) through (Y) of Section 182.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford;

(b) The pass-through entity shall be subject to City of Oxford 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.

(W) Corporations filing a consolidated City of Oxford income tax return shall make the computations required under divisions (R) through (Y) of Section 182.05 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.

(X) Each corporation filing a consolidated City of Oxford income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City of Oxford 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.

(Y) Corporations and their affiliates that made an election or entered into an agreement with the City of Oxford before January 1, 2016, to file a consolidated or combined tax return with the City of Oxford 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.

182.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in the City of Oxford who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this Chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the tax due the City of Oxford under this Chapter.

(B) The City of Oxford shall grant a credit against its tax on income to a resident of the City of Oxford who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) Intentionally left blank.

182.07 ESTIMATED TAXES.

(A) As used in this section:

(1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for the City of Oxford's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to the City of Oxford for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B) (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least $200. For the purposes of this section:

(a) Taxes withheld for the City of Oxford from qualifying wages shall be considered as paid to the City of Oxford in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the 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.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 182.05 or on or before the fifteenth (15th) day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C) (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the City of Oxford, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;

(b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;

(c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;

(d) ~~On~~**For an individual, on or before the fifteenth (15th) day of the first month of the following taxable year, ninety percent (90%) of the tax liability for the taxable year. For a person other than an individual, on** or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 182.05.

(D) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 182.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the City of Oxford under Section 182.05 for that year.

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

182.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this Chapter. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

182.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 182.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the municipal corporation:

(1) Overpayments of ten dollars or more;

(2) Amounts paid erroneously if the refund requested is ten dollars or more.

(C) (1) Except as otherwise provided in this Chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount for payment. Except as provided in division (C)(3) of this section, the Tax 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.

(3) 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 Section 182.21.

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

(1) 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.

(2) 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.

(3) 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.

(E) 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 90 days after the final filing date of the annual return or 90 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 Section 182.18 (A)(4).

182.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the City of Oxford, but should have been deposited with another municipality, is allowable by the City of Oxford as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with the City of Oxford is subject to recovery by the City of Oxford. If the City of Oxford's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, the City of Oxford shall allow a nonrefundable credit against the tax or withholding the City of Oxford claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If the City of Oxford's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using the City of Oxford's tax rate. However, if the City of Oxford's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to the City of Oxford, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

182.11 AMENDED RETURNS.

(A) (1) If a taxpayer's tax liability shown on the annual tax return for the City of Oxford changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the City of Oxford. The amended return shall be filed on a form required by the Tax Administrator.

(2) 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.

(B) (1) 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 ten dollars or less, no payment need be made. The amended return shall 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 only:

(i) To determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(ii) If the applicable statute of limitations for civil actions or prosecutions under Section 182.12 has not expired for a previously filed return.

(2) 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; i.e., the payment shall be the lesser of the two amounts.

(C) (1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) of this section 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 less than ten dollars, no refund need be paid by the City of Oxford. A request filed under this division shall claim refund of overpayments resulting from alterations only to 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 Section 182.09.

(2) 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. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

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

182.12 LIMITATIONS.

(A) (1) (a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three years after the tax was due or the return was filed, whichever is later; or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 182.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the Board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 182.09.

(D) (1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the City of Oxford does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio Board of Tax Appeals, or any court to which the decision of the Ohio Board of Tax Appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 182.09, with interest on that amount as provided by division (E) of Section 182.09.

(E) No civil action to recover City of Oxford income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

182.13 AUDITS.

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

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

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest

182.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C) (1) (a) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(b) Once the Tax Administrator or other City of Oxford official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

(D) (1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other City of Oxford official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

182.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to the City of Oxford that arises pursuant to the City of Oxford's income tax imposed in accordance with this Chapter.

(B) Nothing in this Chapter prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

182.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this Chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the City of Oxford as authorized by this Chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this Chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit the City of Oxford from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

182.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by the City of Oxford ordinance or state law to be filed with a the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the City of Oxford or the Tax Administrator.

182.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this Chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the City of Oxford provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the City of Oxford.

(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" means any income tax, estimated income tax, and withholding tax imposed by the City of Oxford pursuant to applicable law, including at any time before 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 five percent. 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 the Tax Administrator or the City of Oxford by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before 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 applies 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 City of Oxford 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 and regulations, as adopted before January 1, 2016, of the City of Oxford to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fails, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the City of Oxford any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2) (a) With respect to unpaid income tax and unpaid estimated income tax, the City of Oxford may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, the City of Oxford may impose a penalty ~~equal to~~ **<u>not exceeding</u>** fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, the City of Oxford may impose a 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 $150 for each failure.

(D) Nothing in this section requires the City of Oxford to refund or credit any penalty, amount of interest, charges, or additional fees that the City of Oxford has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of the City of Oxford to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the 31st day of October of each year the City of Oxford shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

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

182.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

<u>Authority.</u>

(A) Nothing in this Chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(1) (a) Exercise all powers whatsoever of an query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under the City of Oxford's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this Chapter;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 182.03;

(7) (a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 182.04.

Verification of accuracy of returns and determination of liability.

(B) (1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this Chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this Chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this Chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the City of Oxford or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

Identification information.

(C) (1) Nothing in this Chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2) (a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 182.18, in addition to any applicable penalty described in Section 182.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 182.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 182.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in

Section 182.99 for a violation of Section 182.17 and any other penalties that may be imposed by the Tax Administrator by law.

182.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) A Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

182.21 BOARD OF TAX REVIEW.

(A) (1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the City of Oxford, but such appointees may not be employees, elected officials, or contractors with the City of Oxford at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the City Manager of the City of Oxford. This member may be an employee of the City of Oxford, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Tax Review of the City of Oxford shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the City Manager of the City of Oxford shall serve at the discretion of the administrative official.

(3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

182.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

(A) Nothing in this Chapter prohibits the legislative authority of the City of Oxford, or a Tax Administrator pursuant to authority granted to the Tax Administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by the City of Oxford in accordance with this Chapter. Such rules shall not conflict with or be inconsistent with any provision of this Chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

(B) All rules adopted under this section shall be published and posted on the internet.

182.23 RENTAL AND LEASED PROPERTY.

THIS SECTION INTENTIONALLY LEFT BLANK

182.24 SAVINGS CLAUSE.

This Chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this Chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this Chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Chapter. It is hereby declared to be the intention of Council that this Chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

182.25 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 182.12 and Section 182.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this Chapter shall be due on the date provided in Section 182.04 and Section 182.05 hereof as though the same were continuing.

182.26 ADOPTION OF RITA RULES AND REGULATIONS.

The City of Oxford hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the City of

Oxford's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the City of Oxford Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the City of Oxford and RITA ceases, Section 182.26 will supersede all other provisions within Chapter 182 regarding promulgation of rules and regulations by the Tax Administrator.

182.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 182.17, division (A) of Section 182.16, or Section 182.04 by failing to remit the City of Oxford income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than $1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of the City of Oxford, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 182.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than $5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of the City of Oxford, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 182.16 constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

(1) Fail, neglect or refuse to make any return or declaration required by this Chapter;

(2) File any incomplete or false return;

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this Chapter;

(4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;

(5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;

(6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;

(7) Fail to comply with the provisions of this Chapter or any order or subpoena of the Tax Administrator authorized hereby;

(8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;

(9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Chapter.

(E) Any person who violates any of the provisions in Section 182.99 (D) shall be subject to the penalties provided for in Section 182.99 (A) of this Chapter.

EXHIBIT A

FEBRUARY 20, 2018

AGENDA ITEM 6.A.3.

EXHIBIT A

CHAPTER 182
Income Tax Effective January 1, 2016

182.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, procurement of capital assets, to make capital improvements, payment of debt obligations, maintaining and improving current Fire and Emergency Medical Services general operation, equipment and facilities and for all other lawful purposes, there shall be, and is hereby levied a tax on qualifying gross income as defined in this Chapter, on earned income, net profits, and on all other taxable income, as hereinafter provided.

(B) (1) The annual tax is levied at a rate of 2.00% (Two percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City of Oxford. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 182.03 of this Chapter and other sections as they may apply.

(2) One quarter of one percent (.25%) of the tax rate as provided for in Section 182.01(B)(1) shall be used solely for Fire Services and Emergency Medical Services.

(C) The tax on income and the withholding tax established by this Chapter 182 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter 182 is effective for tax years beginning on or after January 1, 2016. Taxable years beginning on or before December 31, 2015 are subject to Chapter 181 and amendments thereto, and rules and regulations and amendments thereto, as they existed before January 1, 2016.

182.02 DEFINITIONS.

(A) Any term used in this Chapter that is not otherwise defined in this Chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this Chapter that is not otherwise defined in this Chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC 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 Title LVII of the ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this Chapter:

(1) " **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 (C)(24)(e) of this division,

means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(a) 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.

(b) Add an amount equal to five percent (5%) of intangible income deducted under division (C)(1)(a) of this section, 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;

(c) 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;

(d) (i) Except as provided in division (C)(1)(d)(ii) of this section, 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;

(ii) Division (C)(1)(d)(i) of this section 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.

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

(f) 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;

(g) 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 Section 4313.02 of the ORC;

(h) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(i) 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 division (V)(3)(b) of Section 182.05.

(j) 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 division (V)(3)(b) of Section 182.05.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(e) of 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.

Nothing in division (C)(1) of this section 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.

(2) (a) **"Assessment"** means 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 municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 182.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 182.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, 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 by division (C)(2)(a) of this section.

(3) **"Audit"** means 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 a municipal income tax.

(4) **"Board of Tax Review" or "Board of Review" or "Board of Tax Appeals",** or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 182.21.

(5) **"Calendar quarter"** means the three-month period ending on the last day of March, June, September, or December.

(6) **"Casino operator" and "casino facility"** have the same meanings as in Section 3772.01 of the ORC.

(7) **"Certified mail," "express mail," "United States mail," "postal service,"** and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

(8) **"Disregarded entity"** means 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.

(9) **"Domicile"** means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) **"Employee"** means an individual who is an employee for federal income tax purposes.

(11) **"Employer"** means a person that is an employer for federal income tax purposes.

(12) **"Exempt income"** means all of the following:

(a) 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.

(b) Intangible income.

(c) 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 division (C)(12)(c) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(d) 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.

(e) Compensation paid under Section 3501.28 or 3501.36 of the ORC 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 a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

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

(g) Alimony and child support received.

(h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under Sections 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this section does not apply for purposes of Chapter 5745. of the ORC.

(j) 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.

(k) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

(m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(n) An S corporation shareholder's share of net profits of the S corporation, other than any part of the 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.

(o) Intentionally left blank.

(p) (i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 182.04 to the extent the qualifying wages are not subject to withholding for the City of Oxford under either of those divisions.

(ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 182.04.

(iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (C)(2) of Section 182.04, 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 division (C)(5) of Section 182.04, 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;

(b) The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(q) (i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the City of Oxford on not more than 20 days in a taxable year.

(ii) The exemption provided in division (C)(12)(q)(i) of this section does not apply under either of the following circumstances:

(a) The individual's base of operation is located in the municipal corporation.

(b) 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 division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 182.04 (C).

(iii) Compensation to which division (C)(12)(q) of this section 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.

(iv) For purposes of division (C)(12)(q) of this section, "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.

(r) 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 Section 709.023 of the ORC 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.

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

Any item of income that is exempt income of a pass-through entity under division (C) of 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.

(13) **"Form 2106"** means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(14) **"Generic form"** means an electronic or paper form that is not prescribed by a particular municipal corporation 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 or for filing a refund claim.

(15) **"Gross receipts"** means the total revenue derived from sales, work done, or service rendered.

(16) **"Income"** means the following:

(a) (i) 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 (C)(24)(e) of this division.

(ii) For the purposes of division (C)(16)(a)(i) of this section:

(a) 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 (C)(16)(a)(iv) of this section;

(b) 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.

(iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division(C)(12)(n) or (C)(16)(e) of this section.

(iv) 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.

(b) 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 municipal corporation, 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.

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

(d) 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.

(e) Intentionally left blank.

(17) **"Intangible income"** means 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 Chapter 5701. of the ORC, and patents, copyrights, trademarks, tradenames, 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.

(18) **"Internal Revenue Code"** has the same meaning as in Section 5747.01 of the ORC.

(19) **"Limited liability company"** means a limited liability company formed under Chapter 1705. of the ORC or under the laws of another state.

(20) **"Municipal corporation"** includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691, 715.70, 715.71, or 715.74 of the ORC.

(21) (a) **"Municipal taxable income"** means the following:

(i) For a person other than an individual, apportioned or sitused to the City of Oxford under Section 182.03, as applicable, by any pre-2017 net operating loss carryforward available to the person for the City of Oxford.

(ii) (a) For an individual who is a resident of the City of Oxford, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(b) For an individual who is a nonresident of the City of Oxford, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 182.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the City of Oxford.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, 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, but only to the extent the expenses do not relate to exempt income. 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 and are not related to exempt income.

(22) **"Municipality"** means the same as the City of Oxford. If the terms are capitalized in the ordinance they are referring to the City of Oxford. If not capitalized they refer to a municipal corporation other than the City of Oxford.

(23) **"Net operating loss"** means 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.

(24) (a) **"Net profit"** for a person who is an individual 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 division (C)(24)(a) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(24)(c) of this section.

1(b) "Net profit" for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (C)(24)(c) of this section.

(c)(i) The amount of such operating loss shall be deducted from net profit 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 (5) 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.

(ii) No person shall use the deduction allowed by division (C)(24)(c) of this section to offset qualifying wages.

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(24(c) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(24)(c) of this section without regard to the limitation of division (C)(24)(c)(iii)(a) of this section.

(iv) Any pre-2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to (C)(24)(c) of this section.

(v) Nothing in division (C)(24)(c)(iii)(a) of this section 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 (C)(24)(c)(iii)(a) of this section. 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 (C)(1)(h)(iii)(a) 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 (C)(24)(c)(iii)(a) of this section shall apply to the amount carried forward.

(d) For the purposes of this Chapter, and notwithstanding division (C)(24)(b) of this section, 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.

(e) 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 by the City of Oxford, may elect to be treated as a C corporation for the City of Oxford, and shall not be treated as the net profit or income of any owner of the partnership. The election shall be made on the annual return for the City of Oxford. The City of Oxford will treat the publicly traded partnership as a C corporation if the election is so made.

(25) **"Nonresident"** means an individual that is not a resident.

(26) **"Ohio Business Gateway"** means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(27) **"Other payer"** means 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.

(28) **"Pass-through entity"** means 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.

(29) **"Pension"** means 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.

(30) **"Person"** includes 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.

(31) **"Postal service"** means the United States postal service.

(32) **"Postmark date," "date of postmark,"** and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.

(33) (a) **"Pre-2017 net operating loss carryforward"** means 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 City of Oxford that was adopted by the City of Oxford before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the City of Oxford in future taxable years.

(b) 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.

(34) **"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.

(35) **"Qualifying wages"** means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(a) Deduct the following amounts:

(i) 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.

(ii) 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.

(iii) Intentionally left blank.

(iv) Intentionally left blank.

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

(b) Add the following amounts:

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

(ii) 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. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(iii) of this section applies only to employee contributions and employee deferrals.

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

(v) 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.

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

(a) For the taxable year the amount is employee compensation that is earned outside 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;

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

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or ORC Section 718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) **"Related entity"** means any of the following:

(a) 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 fifty percent (50%) of the value of the taxpayer's outstanding stock;

(b) 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 fifty percent (50%) of the value of the taxpayer's outstanding stock;

(c) 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 (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent (50%) of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

(37) **"Related member"** means 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 division, " twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(38) **"Resident"** means an individual who is domiciled in the municipal corporation as determined under Section 182.03(E).

(39) **"S corporation"** means 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.

(40) **"Schedule C"** means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) **"Schedule E"** means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) **"Schedule F"** means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) **"Single member limited liability company"** means a limited liability company that has one direct member.

(44) **"Small employer"** means any employer that had total revenue of less than $500,000 during the preceding taxable year. For purposes of this division, "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; compensation; 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.

(45)(a) **"Tax Administrator"** means the individual charged with direct responsibility for administration of an income tax levied by the City of Oxford in accordance with this Chapter. Tax Administrator does not include the state tax commissioner.

(45)(b) "Tax Commissioner" means the tax commissioner appointed under section 121.03 of the Revised Code.

(46) "Tax return preparer" means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .

(47) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48) (a) "Taxpayer" means a person subject to a tax levied on income by a municipal corporation in accordance with this Chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this section, a disregarded entity.

(b) (i) 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:

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

(b) 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.

(c) 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 division (L) of ORC 718.01 as that section existed on December 31, 2004.

(d) 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.

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

(ii) For purposes of division (C)(48)(e) of this section, 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.

(49) **"Taxpayers' rights and responsibilities"** means the rights provided to taxpayers in Sections 182.09, 182.12, 182.13, 182.19(B), 182.20, 182.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the City of Oxford for the imposition and administration of a municipal income tax.

(50) "Video lottery terminal" has the same meaning as in Section 3770.21 of the ORC.

(51) "Video lottery terminal sales agent" means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

182.03 IMPOSITION OF TAX.

The income tax levied by the City of Oxford at a rate of two percent (2.0%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City of Oxford,

Individuals.

(A) For residents of the City of Oxford, the income tax levied herein shall be on 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. This is further detailed in the definition of income (Section 182.02 (C)(16)).

(B) For 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 municipal corporation, 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.

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 182.02 (C)(21). Exemptions which may apply are specified in Section 182.02 (C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

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

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

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c) (i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City of Oxford with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City of Oxford each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of the City of Oxford income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to the City of Oxford, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City of Oxford for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E) (1) (a) An individual is presumed to be domiciled in the City of Oxford for all or part of a taxable year if the individual was domiciled in the City of Oxford on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City of Oxford for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City of Oxford for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in the City of Oxford for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed.

(h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(i) The number of contact periods the individual has with the City of Oxford. For the purposes of this division, an individual has one "contact period" with the City of Oxford if the individual is away overnight from the individual's abode located outside of the City of Oxford and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City of Oxford.

(3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the City of Oxford, unless the taxpayer is an individual who resides in the City of Oxford or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City of Oxford shall be considered as having a taxable situs in the City of Oxford 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 City of Oxford 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 the preceding paragraph, 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 City of Oxford 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 Section 182.04 (C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City of Oxford 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 (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the City of Oxford, the taxpayer may request, or the Tax Administrator of the City of Oxford 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:

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) 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 Section 182.12 (A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 182.12 (A).

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

(3) As used in division (F)(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:

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in division (F)(3)(a)(ii) 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 (F) (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 (F)(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 the City of Oxford if, regardless of where title passes, the property meets any of the following criteria:

(i) The property is shipped to or delivered within the City of Oxford from a stock of goods located within the City of Oxford.

(ii) The property is delivered within the City of Oxford from a location outside the City of Oxford, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Oxford and the sales result from such solicitation or promotion.

(iii) The property is shipped from a place within the City of Oxford to purchasers outside the City of Oxford, 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 City of Oxford to the extent that such services are performed in the City of Oxford.

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

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

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

(5) 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 the City of Oxford's tax only if the property generating the net profit is located in the City of Oxford or if the individual taxpayer that receives the net profit is a resident of the City of Oxford. The City of Oxford 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) 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 the City of Oxford, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City of Oxford 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 the City of Oxford shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City of Oxford. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City of Oxford's income tax ordinance.

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(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.

(8) Left intentionally blank.

(9) Intentionally left blank.

182.04 COLLECTION AT SOURCE.

<u>Withholding provisions.</u>

(A) Each employer, agent of an employer, or other payer located or doing business in the City of Oxford shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City of Oxford. Except for qualifying wages for which withholding is not required under Section 182.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 182.01 of this chapter, of 2%. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B) (1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City of Oxford the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City of Oxford in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City of Oxford in any month of the preceding calendar quarter exceeded $200.

Payments under division (B)(1)(a) of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~last~~ day of the month following the last day of each calendar quarter.

(c) Intentionally left blank.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City of Oxford. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and the City of Oxford as the return required of a non-resident employee whose sole income subject to the tax under this Chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City of Oxford income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5) (a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this Chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City of Oxford the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City of Oxford income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City of Oxford until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City of Oxford during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold the City of Oxford income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this Chapter, to be tax required to be withheld and remitted for the purposes of this section

Occasional Entrant - Withholding.

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

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2) (a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City of Oxford income tax on qualifying wages paid to an employee for the performance of personal services in the City of Oxford if the employee performed such services in the City of Oxford on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City of Oxford.

(ii) The employee performed services at one or more presumed worksite locations in the City of Oxford. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City of Oxford at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City of Oxford and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 182.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City of Oxford only if the employee spent more time performing services for or on behalf of the employer in the City of Oxford than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4) (a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City of Oxford exceeds the 20-day threshold, the employer shall withhold and remit tax to the City of Oxford for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City of Oxford.

(b) An employer required to begin withholding tax for the City of Oxford under division (C)(4)(a) of this section may clcct to withhold tax for thc City of Oxford for thc first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City of Oxford.

(5) If an employer's fixed location is the City of Oxford and the employer qualifies as a small employer as defined in Section 182.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City of Oxford, regardless of the number of days which the employee worked outside the corporate boundaries of the City of Oxford.

To determine whether an employer qualifies as a small employer for a taxable year, a the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 182.04.

182.05 ANNUAL RETURN; FILING.

(A) An annual City of Oxford income tax return shall be completed and filed by every individual taxpayer and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 182.04 of this Chapter 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 City of Oxford.

(2) Retirees having no Municipal Taxable Income for City of Oxford income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the City of Oxford, at which time the retiree shall be required to comply with all applicable provisions of this chapter.

(B) 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.

(C) If an individual is unable to complete and file a return or notice required by the City of Oxford, 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.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) The City of Oxford shall permit spouses to file a joint return.

(F) (1) Each return required to be filed under this division 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. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return, and amended return, copies of 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 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return, any other documentation necessary to support 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.

(3) The Tax Administrator may require a taxpayer that is not an individual 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.

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.

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

(G) (1) (a) 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 division (G) of Section 5747.08 of the ORC. 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 City of Oxford . No remittance is required if the net amount due is ten dollars or less.

(b) Except as otherwise provided in this chapter, each annual net profit 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. 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 City of Oxford . No remittance is required if the net amount due is ten dollars or less.

(2) 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 the City of Oxford's income tax return. The extended due date of the City of Oxford's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the City of Oxford's income tax return.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's the City of Oxford income tax return. If the request is received by the Tax Administrator on or before the date the

City of Oxford income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of a the City of Oxford's income tax return. The extended due date of the City of Oxford's income tax return shall be the same as the extended due date of the state income tax return.

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

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H) (1) For taxable years beginning after 2015, the City of Oxford shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

(2) Any taxpayer not required to remit tax to the City of Oxford for a taxable year pursuant to division (H)(1) of this section shall file with the City of Oxford an annual net profit return under division (F)(3) of this section, unless the provisions of division (H)(3) apply.

(3)(a) A person may notify the Tax Administrator that the person does not expect to be a taxpayer subject to the City of Oxford's income tax ordinance for a taxable year if both the following apply:

(i) The person was required to file a tax return with the City of Oxford for the immediately preceding taxable year because the person performed services at a worksite location (as defined in Section 4(C)(1)(g)) within the City of Oxford.

(ii) The person no longer provides services in the City of Oxford and does not expect to be subject to the City of Oxford's income tax for the taxable year.

(b) 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 City of Oxford. The affidavit shall also include the following statement: "The affiant has no plans to perform any services within the City of Oxford, make any sales in the City of Oxford, or otherwise become subject to the tax levied by the City of Oxford during the taxable year. If the affiant does become subject to the tax levied by the City of Oxford for the taxable year, the affiant agrees to be considered a taxpayer and to properly comply as a taxpayer with the City of Oxford's income tax ordinance and rules and regulations." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (H)(3)(b) the Tax Administrator shall not require the person to file and 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.

(d) Nothing in division (H)(3) of this section prohibits the Tax Administrator from performing an audit of the person.

(I) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

(J) Taxes withheld for the City of Oxford by an employer, the agent of an employer, or other payer as described in Section 182.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the City of Oxford, unless the amounts withheld were not remitted to the City of Oxford and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the City of Oxford to be filed in accordance with this division 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.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the City of Oxford, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the City of Oxford or the 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 City of Oxford's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

(M) (1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the City of Oxford's income tax return, 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.

Extension for service in or for the armed forces.

(N) 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 of the City of Oxford for both an extension of time for filing of the return and an extension of time for payment of taxes required by the City of Oxford 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.

(O) (1) 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 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(2) If the Tax Administrator determines 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 municipal corporation before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P) (1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2) (a) 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 a municipal corporation in accordance with this Chapter. The length of any extension granted under division (P)(2)(a) 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 division, "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.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) 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 (P)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which divisions (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (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.

Consolidated municipal income tax return.

(R) As used in this section:

(1) "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.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

(3) "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 (R)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S) (1) 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 City of Oxford's 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. 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. 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 (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) 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 (S)(1) 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.

(3) An election made under divisions (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(T) 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 City of Oxford 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 City of Oxford. A taxpayer that is required to file a consolidated City of Oxford income tax return for a taxable year shall file a consolidated City of Oxford 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.

(U) A taxpayer shall prepare a consolidated City of Oxford 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.

(V) (1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 182.02, 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.

(2) No corporation filing a consolidated City of Oxford income tax return shall make any adjustment otherwise required under Section 182.02(C)(1) 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.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (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 City of Oxford 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:

(a) 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 divisions (R) through (Y) of Section 182.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford. 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.

(b) 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 divisions (R) through (Y) of Section 182.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford. 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.

(4) If the net profit or loss of a pass-through entity having less than eighty percent 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:

(a) 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 divisions (R) through (Y) of Section 182.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford;

(b) The pass-through entity shall be subject to City of Oxford 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.

(W) Corporations filing a consolidated City of Oxford income tax return shall make the computations required under divisions (R) through (Y) of Section 182.05 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.

(X) Each corporation filing a consolidated City of Oxford income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City of Oxford 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.

(Y) Corporations and their affiliates that made an election or entered into an agreement with the City of Oxford before January 1, 2016, to file a consolidated or combined tax return with the City of Oxford 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.

182.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in the City of Oxford who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this Chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the tax due the City of Oxford under this Chapter.

(B) The City of Oxford shall grant a credit against its tax on income to a resident of the City of Oxford who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) Intentionally left blank.

182.07 ESTIMATED TAXES.

(A) As used in this section:

(1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for the City of Oxford's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to the City of Oxford for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B) (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least $200. For the purposes of this section:

(a) Taxes withheld for the City of Oxford from qualifying wages shall be considered as paid to the City of Oxford in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the 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.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 182.05 or on or before the fifteenth (15th) day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C) (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the City of Oxford, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;

(b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;

(c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;

(d) For an individual, on or before the fifteenth (15th) day of the first month of the following taxable year, ninety percent (90%) of the tax liability for the taxable year. For a person other than an individual, on or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 182.05.

(D) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 182.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any

previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the City of Oxford under Section 182.05 for that year.

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

182.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this Chapter. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

182.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 182.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the municipal corporation:

(1) Overpayments of ten dollars or more;

(2) Amounts paid erroneously if the refund requested is ten dollars or more.

(C) (1) Except as otherwise provided in this Chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount for payment. Except as provided in division (C)(3) of this section, the Tax 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.

(3) 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 Section 182.21.

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

(1) 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.

(2) 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.

(3) 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.

(E) 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 90 days after the final filing date of the annual return or 90 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 Section 182.18 (A)(4).

182.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the City of Oxford, but should have been deposited with another municipality, is allowable by the City of Oxford as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with the City of Oxford is subject to recovery by the City of Oxford. If the City of Oxford's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, the City of Oxford shall allow a nonrefundable credit against the tax or withholding the City of Oxford claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If the City of Oxford's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using the City of Oxford's tax rate. However, if the City of Oxford's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to the City of Oxford, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

182.11 AMENDED RETURNS.

(A) (1) If a taxpayer's tax liability shown on the annual tax return for the City of Oxford changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the City of Oxford. The amended return shall be filed on a form required by the Tax Administrator.

(2) 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.

(B) (1) 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 ten dollars or less, no payment need be made. The amended return shall 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 only:

(i) To determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(ii) If the applicable statute of limitations for civil actions or prosecutions under Section 182.12 has not expired for a previously filed return.

(2) 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; i.e., the payment shall be the lesser of the two amounts.

(C) (1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) of this section 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 less than ten dollars, no refund need be paid by the City of Oxford. A request filed under this division shall claim refund of overpayments resulting from alterations only to 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 Section 182.09.

(2) 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. All facts, figures, computations,

and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

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

182.12 LIMITATIONS.

(A) (1) (a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three years after the tax was due or the return was filed, whichever is later; or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 182.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the Board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 182.09.

(D) (1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the City of Oxford does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio Board of Tax Appeals, or any court to which the decision of the Ohio Board of Tax Appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 182.09, with interest on that amount as provided by division (E) of Section 182.09.

(E) No civil action to recover City of Oxford income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

182.13 AUDITS.

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

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

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest

182.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C) (1) (a) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(b) Once the Tax Administrator or other City of Oxford official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

(D) (1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other City of Oxford official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

182.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to the City of Oxford that arises pursuant to the City of Oxford's income tax imposed in accordance with this Chapter.

(B) Nothing in this Chapter prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

182.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this Chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the City of Oxford as authorized by this Chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this Chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit the City of Oxford from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

182.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by the City of Oxford ordinance or state law to be filed with a the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the City of Oxford or the Tax Administrator.

182.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this Chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the City of Oxford provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the City of Oxford.

(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" means any income tax, estimated income tax, and withholding tax imposed by the City of Oxford pursuant to applicable law, including at any time before 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 five percent. 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 the Tax Administrator or the City of Oxford by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before 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 applies 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 City of Oxford 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 and regulations, as adopted before January 1, 2016, of the City of Oxford to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fails, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the City of Oxford any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2) (a) With respect to unpaid income tax and unpaid estimated income tax, the City of Oxford may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, the City of Oxford may impose a penalty not exceeding fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, the City of Oxford may impose a 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 $150 for each failure.

(D) Nothing in this section requires the City of Oxford to refund or credit any penalty, amount of interest, charges, or additional fees that the City of Oxford has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of the City of Oxford to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the 31st day of October of each year the City of Oxford shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

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

182.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

(A) Nothing in this Chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(1) (a) Exercise all powers whatsoever of an query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under the City of Oxford's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this Chapter;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 182.03;

(7) (a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 182.04.

Verification of accuracy of returns and determination of liability.

(B) (1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this Chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this Chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this Chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the City of Oxford or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

Identification information.

(C) (1) Nothing in this Chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2) (a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 182.18, in addition to any applicable penalty described in Section 182.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 182.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 182.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in

Section 182.99 for a violation of Section 182.17 and any other penalties that may be imposed by the Tax Administrator by law.

182.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) A Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

182.21 BOARD OF TAX REVIEW.

(A) (1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the City of Oxford, but such appointees may not be employees, elected officials, or contractors with the City of Oxford at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the City Manager of the City of Oxford. This member may be an employee of the City of Oxford, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Tax Review of the City of Oxford shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the City Manager of the City of Oxford shall serve at the discretion of the administrative official.

(3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

182.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

(A) Nothing in this Chapter prohibits the legislative authority of the City of Oxford, or a Tax Administrator pursuant to authority granted to the Tax Administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by the City of Oxford in accordance with this Chapter. Such rules shall not conflict with or be inconsistent with any provision of this Chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

(B) All rules adopted under this section shall be published and posted on the internet.

182.23 RENTAL AND LEASED PROPERTY.

THIS SECTION INTENTIONALLY LEFT BLANK

182.24 SAVINGS CLAUSE.

This Chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this Chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this Chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Chapter. It is hereby declared to be the intention of Council that this Chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

182.25 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 182.12 and Section 182.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this Chapter shall be due on the date provided in Section 182.04 and Section 182.05 hereof as though the same were continuing.

182.26 ADOPTION OF RITA RULES AND REGULATIONS.

The City of Oxford hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the City of Oxford's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the City of Oxford Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the City of Oxford and RITA ceases, Section 182.26 will supersede all other provisions within Chapter 182 regarding promulgation of rules and regulations by the Tax Administrator.

182.27 FILING NET PROFIT TAXES; ELECTION TO BE SUBJECT TO PROVISIONS OF CHAPTER.

(A) A taxpayer may elect to be subject to Sections 182.27 to 182.42 in lieu of the provisions set forth in the remainder of this chapter. Notwithstanding any other provision of this chapter, upon the taxpayer's election, both of the following shall apply:

(1) The Tax Commissioner shall serve as the sole administrator of the municipal net profit tax for which the taxpayer as defined in 182.28(C) of the Codified Ordinances is liable for the term of the election;

(2) The Tax Commissioner shall administer the tax pursuant to sections 718.80 to 718.95 of the Revised Code, Sections 182.27 to 182.42 of this chapter, and any applicable provision of Chapter 5703. of the Revised Code.

(B)

(1) A taxpayer shall make the initial election on or before the first day of the third month after the beginning of the taxpayer's taxable year by notifying the Tax Commissioner and the City of Oxford, on a form prescribed by the Tax Commissioner.

(2)

(a) The election, once made by the taxpayer, applies to the taxable year in which the election is made and to each subsequent taxable year until the taxpayer notifies the Tax Commissioner and the City of Oxford of its termination of the election.

(b) A notification of termination shall be made, on a form prescribed by the Tax Commissioner, on or before the first day of the third month of any taxable year.

(c) Upon a timely and valid termination of the election, the taxpayer is no longer subject to Sections 182.27 to 182.42, and is instead subject to the provisions set forth in the remainder of this chapter.

(C) The Tax Commissioner shall enforce and administer Sections 182.27 to 182.42 of this chapter. In addition to any other powers conferred upon the Tax Commissioner by law, the Tax Commissioner may:

(1) Prescribe all forms necessary to administer those Sections;

(2) Adopt such rules as the Tax Commissioner finds necessary to carry out those Sections;

(3) Appoint and employ such personnel as are necessary to carry out the duties imposed upon the Tax Commissioner by those Sections.

(D) The Tax Commissioner shall not be considered a Tax Administrator, as that term is defined in section 718.01 of the Revised Code and Section 182.02 of the this chapter.

182.28 DEFINITIONS.

If a term used in Sections 182.27 to 182.42 is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Revised Code 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 have control over the use of the term in Title LVII of the Revised Code, unless the term is defined in Chapter 5703. of the Revised Code, in which case the definition in that chapter shall control. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States related to federal income taxes. If a term is defined in both this Section and Section 182.02, the definition in this Section shall control for all uses of that term in Sections 182.27 to 182.42 of this chapter.

As used in Sections 182.27 to 182.42 of this chapter only:

(A) "Municipal taxable income" means income apportioned or sitused to the municipal corporation under Section 182.29, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the municipal corporation.

(B) "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 as described in division (D)(5) of section 718.01 of the Revised Code and Section 182.02, means 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 five per cent of intangible income deducted under division (B)(1) of this Section, 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 (B)(4)(b) of this Section, 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 (B)(4)(a) of this Section 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 section 4313.02 of the Revised Code.

(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(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 division (E)(3)(b) of Section 182.33.

(10) 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 division (E)(3)(b) of Section 182.33.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (C)(48)(b) of Section 182.02, and is not a publicly traded partnership that has made the election described in division (C)(24)(e) of Section 182.02, 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.

Nothing in division (B) of this Section 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.

(C) "Taxpayer" has the same meaning as in Section 182.02(C)(48), except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745. of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

(D) "Tax return" or "return" means the notifications and reports required to be filed pursuant to Sections 182.27 to 182.42 for the purpose of reporting municipal income taxes, and includes declarations of estimated tax.

(E) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of Sections 182.27 to 182.42 is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The Tax Commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for federal income tax purposes as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year.

(F) "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to Section 182.37.

182.29 APPLICABILITY; TAXABLE SITUS; APPORTIONMENT.

This Section applies to any taxpayer that is engaged in a business or profession in the City of Oxford and that has made the election under Section 182.27.

(A) Except as otherwise provided in division (B) of this Section, net profit from a business or profession conducted both within and without the boundaries of the City of Oxford shall be considered as having a taxable situs in the City of Oxford for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) 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 City of Oxford 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 the preceding paragraph, 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;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City of Oxford 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 Section 182.04;

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

(B)

(1) If the apportionment factors described in division (A) of this Section do not fairly represent the extent of a taxpayer's business activity in the City of Oxford, the taxpayer may request, or the Tax Commissioner 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:

(a) Separate accounting;

(b) The exclusion of one or more of the factors;

(c) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(d) A modification of one or more of the factors.

(2) 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 Commissioner denies the request in an assessment issued within the period prescribed by division (A) of Section 182.37.

(3) The Tax Commissioner may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this Section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of Section 182.37.

(C) As used in division (A)(2) 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:

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

(a) The employer;

(b) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this Section, or a related member of such a vendor, customer, client, or patient.

(2) 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;

(3) Any other location, if the Tax Commissioner determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (C)(1) or (2) of this Section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Commissioner makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Commissioner's determination was unreasonable.

(D) For the purposes of division (A)(3) of this Section, receipts from sales and rentals made and services performed shall be sitused to the City of Oxford as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused to the City of Oxford only if, regardless of where title passes, the property meets either of the following criteria:

(a) The property is shipped to or delivered within the City of Oxford from a stock of goods located within the City of Oxford.

(b) The property is delivered within the City of Oxford from a location outside the City of Oxford, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Oxford and the sales result from such solicitation or promotion.

(2) Gross receipts from the sale of services shall be sitused to the City of Oxford to the extent that such services are performed in the City of Oxford.

(3) To the extent included in income, gross receipts from the sale of real property located in the City of Oxford shall be sitused to the City of Oxford.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the City of Oxford shall be sitused to the City of Oxford.

(5) Gross receipts from rents and royalties from tangible personal property shall be sitused to the City of Oxford based upon the extent to which the tangible personal property is used in the City of Oxford.

(E) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the City of Oxford in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City of Oxford based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City of Oxford to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(F) 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 divisions (C)(12)(l) and (C)(35)(b). of Section 182.02 by the City of Oxford or substantially similar provision of the codified ordinances of another municipal corporation, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to the City of Oxford. In no case shall a taxpayer be required to add to its net profit that was apportioned to the City of Oxford 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.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to the City of Oxford under this Section.

(G) When calculating the ratios described in division (A) of this Section for the purposes of that division or division (B) 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.

182.30 INFORMATION PROVIDED TO TAX ADMINISTRATORS; CONFIDENTIALITY.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by Sections 182.27 to 182.42 is confidential, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The Tax Commissioner may furnish the internal revenue service with copies of returns filed. This Section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(B) In May and November of each year, the Tax Commissioner shall provide the City of Oxford Tax Administrator with the following information for every taxpayer that filed tax returns with the commissioner under Sections 182.27 to 182.42 and that had municipal taxable income apportionable to the City of Oxford under this chapter for any prior year:

(1) The taxpayer's name, address, and federal employer identification number;

(2) The taxpayer's apportionment ratio for, and amount of municipal taxable income apportionable to, the City of Oxford pursuant to Section 182.29;

(3) The amount of any pre-2017 net operating loss carryforward utilized by the taxpayer;

(4) Whether the taxpayer requested that any overpayment be carried forward to a future taxable year;

(5) The amount of any credit claimed under section 718.94 of the Revised Code.

(C) Not later than thirty days after each distribution made to municipal corporations under section 718.83 of the Revised Code, the Tax Commissioner shall provide to the City of Oxford a report stating the name and federal identification number of every taxpayer that made estimated payments that are attributable to the City of Oxford and the amount of each such taxpayer's estimated payment.

(D) The information described under divisions (B) and (C) of this Section shall be provided to the individual or individuals designated by the City of Oxford Tax Administrator under section 718.83(D) of the Revised Code.

(E)

(1) The City/City of Oxford expects that the Tax Commissioner will, pursuant to section 718.84(E) of the Revised Code, provide tax returns and other information it receives in the performance of its administration of the municipal net profits tax for taxpayers making the election provided in Section 182.27. The Tax Administrator shall review these returns and information, as well as the information received pursuant to divisions (B) and (C) of this Section, and has discretion to refer any taxpayer for audit by the Tax Commissioner. Such

referral shall be made on a form prescribed by the commissioner and shall include any information that forms the basis for the referral.

(2) if the Tax Commissioner declines to audit a taxpayer referred by the Tax Administrator under this Section, the City of Oxford reserves its right to pursue any and all remedies, whether at law or in equity, to ensure that the correct tax liability has been calculated and paid by the taxpayer.

182.31 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 Section 182.35, 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 hall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with Sections 182.28, 182.29, and, if applicable, 182.33 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 ten dollars 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 Sections 182.27 to 182.42, 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.

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Council Meeting of: February 20, 2018

Account Code #: 330.831.65156

Budgeted Amount: $150,000.00

Service Department
Originating Department

Michael B. Dreisbach
Prepared By

February 12, 2018
Date Prepared

Agenda Title: Purchase of Replacement Dump Truck for the Wastewater Collection Division of the Service Department

Recommendation: Approve

Discussion:

The 2018 Capital Equipment Budget includes $150,000 for the purchase of a replacement two ton dump truck for use by the Wastewater Collection Division of the Service Department. The existing vehicle is in fair condition, but is nearing the end of its useful service life and has been budgeted for replacement:

# 02-45	16 years old	Chevrolet C8500 2-ton dump truck

This truck is used on a daily basis for utility service operations and is critical in the performance of duties.

The State of Ohio – Department of Transportation contract for the purchase of trucks, contract # 023-18, includes Freightliner item M2 106 – conventional chassis (exhibits attached), for a 2018 conventional chassis. The unit price for this vehicle, sold through FYDA Freightliner is as follows:

	Contract Price	Options	Total Contract Price
Contract Item M2 106	$79,492.00	$ None	$79,492.00

A 10' stainless steel dump body and associated equipment will be added to the chassis after acceptance of the vehicle under a separate contract and vendor.

This Resolution will authorize the City Manager to enter into an agreement with FYDA Freightliner Cincinnati, LLC for the purchase of a 2019 M2 106 cab and chassis under State contract at a cost not to exceed **$79,492.00**. Staff further recommends Council authorize the City Manager to transfer the 2002 Chevrolet truck to the Streets & Maintenance Division for intermittent seasonal work.

Approved By:

	Initial	Date
Department Head:	MBD	2/12/18
City Manager:	DRE	2/16/18

RESOLUTION NO.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH FYDA FREIGHTLINER CINCINNATI, LLC FOR THE PURCHASE OF A 2019 M2 106 CAB AND CHASSIS AT STATE CONTRACT PRICING AT A COST NOT TO EXCEED $79,492.00.

WHEREAS, the 2018 Capital Equipment Budget includes $150,000.00 for the purchase of a replacement two ton dump truck for use by the Wastewater Collection Division of the Service Department; and

WHEREAS, the existing vehicle is a 16 year old Chevrolet C8500 2-ton dump truck nearing the end of its useful life and it has been budgeted for replacement; and

WHEREAS, the City Manager and the Service Director recommend City Council authorize the City Manager to enter into a contract with FYDA Freightliner Cincinnati, LLC for the purchase of a 2019 M2 106 cab and chassis at state contract pricing at a cost not to exceed $79,492.00.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY RESOLVES THAT:

SECTION 1: Council accepts the recommendation of the City Manager and the Service Director and accepts the state contract pricing for the purchase of a 2019 M2 106 cab and chassis at state contract pricing at a cost not to exceed $79,492.00.

SECTION 2: Council further authorizes the City Manager to enter into a contract with FYDA Freightliner Cincinnati, LLC for the purchase of a 2019 M2 106 cab and chassis at state contract pricing at a cost not to exceed $79,492.00 which has previously been appropriated in the 2018 budget.

SECTION 3: This resolution shall take effect at the earliest date allowed by law.

____
MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KATE ROUSMANIERE

PREPARED BY: LAW(STAFF)

Prepared for:
Eric Keebler
ODOT-City of Oxford
101 East High Street
Oxford, OH 45056
Phone: 135238412

Prepared by:
Mike Bailey
FYDA FREIGHTLINER
CINCINNATI
1 FREIGHTLINER DRIVE
CINCINNATI, OH 45241
Phone: 513-772-7171

QUOTATION

M2 106 CONVENTIONAL CHASSIS

SET BACK AXLE - TRUCK
CUM L9 330 HP @ 2000 RPM, 2200 GOV RPM, 1000 LB/FT @ 1400 RPM
ALLISON 3000 RDS AUTOMATIC TRANSMISSION WITH PTO PROVISION
RS-23-161 23,000# R-SERIES SINGLE REAR AXLE
30,000# FLAT LEAF SPRING REAR SUSPENSION WITH HELPER AND RADIUS ROD
DETROIT DA-F-14.7-3 14,700# FF1 71.5 KPI/3.74 DROP SINGLE FRONT AXLE
16,000# FLAT LEAF FRONT SUSPENSION
106 INCH BBC FLAT ROOF ALUMINUM CONVENTIONAL CAB
3825MM (151 INCH) WHEELBASE
7/16X3-9/16X11-1/8 INCH STEEL FRAME (11.11MMX282.6MM/0.437X11.13 INCH) 120KSI
1725MM (68 INCH) REAR FRAME OVERHANG
BODY COMPANY INSTALLED ADDITIONAL FRONT FRAME REINFORCEMENT FOR SNOW PLOW

			PER UNIT		TOTAL
VEHICLE PRICE	**TOTAL # OF UNITS (1)**	$	75,530	$	75,530
EXTENDED WARRANTY		$	4,185	$	4,185
DEALER INSTALLED OPTIONS		$	0	$	0
CUSTOMER PRICE BEFORE TAX		**$**	***79,715***	**$**	***79,715***
TAXES AND FEES					
FEDERAL EXCISE TAX (FET)		$	(223)	$	(223)
TAXES AND FEES		$	0	$	0
OTHER CHARGES		$	0	$	0
TRADE-IN					
TRADE-IN ALLOWANCE		$	(0)	$	(0)
BALANCE DUE	**(LOCAL CURRENCY)**	**$**	**79,492**	**$**	**79,492**

COMMENTS: Projected delivery on ___ / ___ / ___ provided the order is received before ___ / ___ / ___.
APPROVAL: Please indicate your acceptance of this quotation by signing below: Customer:
X____ Date: ___ / ___ / ___.

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Council Meeting of: February 20, 2018

Service Department
Originating Department

Account Code #: N/A

David Treleaven
Prepared By

Budgeted Amount: N/A

February 9, 2018
Date Prepared

Agenda Title:	Environmental Commission Meeting of February 7, 2018
Recommendation:	For Review and Consideration

Discussion:

Environmental Commission members present at the Wednesday, February 7, 2018 meeting were: Chair, Mr. Wright Gwyn; Vice-Chair, Ms. Madeline Maurer; Planning Commission Representative, Mr. Bill Snavely; Mr. Vince Hand, and Mr. Andor Kiss. A quorum was present. Ms. Suzanne Zazycki, Associate Director at Miami University's (MU's) Institute for the Environment and Sustainability (IES), and three IES Graduate Students (Ms. Celeste Bronson, Ms. Clare Quinlan, and Ms. Sara Rudokas) were also in attendance.

The Minutes from the January 3, 2018 Environmental Commission meeting were unanimously approved as presented.

The IES students are part of a Professional Service Project (PSP) team investigating applicability of Oxford's participation in the Global Covenant of Mayors for Climate and Energy program (the Covenant) on behalf of the Commission. The IES PSP team members provided a summary of their activities since early December 2017, when they had made a mid-academic term presentation of the past semester's findings. Other college cities of similar populations and approximate student-resident ratios had been contacted. Discussion indicated that a previous energy audit, including a greenhouse gas (GHG) inventory done by an IES PSP in 2009 would not suffice for a GHG baseline value, as that PSP only looked at municipal operations and not Oxford as a whole. The expense of having a professional consultant perform the GHG inventory for Oxford was estimated to range between \$30,000 and \$50,000. Also, research into details with the Covenant found that any pledges in GHG reduction targets would be required to be at least as large as those pledged by the United States as part of the Paris Climate Accord. The PSP team reported that Dr. David Prytherch had offered to assist in the PSP with students in an urban geography course he is instructing this year. The question was raised whether investigating the entire responsibilities associated with the Covenant could be done by the end of April, and perhaps the PSP should be more focused on what Oxford could reasonably accomplish to reduce GHG emissions. The general consensus of the Commission and the PSP team was to continue on the present course, as the information already encountered (and what is anticipated to be learned) is helpful for Oxford to determine if its participation in the Covenant is practical and/or possible. Ms. Zazycki informed the Commission that the League of Women Voters had requested a summary presentation of the PSP findings into the Covenant be made at an upcoming meeting in March 2018.

(Continued)

Approved By:

	Initial	Date
Department Head:	MBD	2/13/18
City Manager:	DRE	2/16/18

Mr. Hand updated the Commission on the February 6, 2018 City Council meeting. The MU Student Community Relationship Committee and the Associated Student Government has explored establishing a bikeshare program for the community (MU and Oxford). Spin is America's largest stationless bikeshare company, which operates at no immediate cost to the sponsoring community or campus. Utilizing the internet, a Spin bicycle's location can be found, and access to the bicycle gained by an app. The expense for use is $1 for 30 minutes, with monthly and annual programs are reportedly available (according to Spin's internet web site). Spin indicated that they would hire approximately 20 part-time employees to manage the bicycles, with maintenance being performed by Bike Wise. Oxford City Council is reportedly considering a memorandum of understanding with Spin, which would allow community-wide usage of their bicycles. Presently, 50 bicycles are anticipated for a pilot study prior to MU's spring break (March 19-23, 2018), with 150 bicycles present afterwards. The Council discussed development of a new aquatic center. Presently, the intention is to contract with a single firm to provide the design and oversee construction of the center. A request for qualifications for the development of the aquatic center is to be issued by Oxford shortly. Chair Wright and Commissioner Mr. Jon Ralinovsky had previously met with Oxford's Parks and Recreation Department Director, Mr. Casey Wooddell, to discuss incorporation of Leadership in Energy and Environmental Design (LEED) components into the new center. City Council had approved the 15-year Update to the Butler County solid Waste Management Plan, as developed by the Butler County Recycling and Solid Waste District (District). Mr. Hand indicated he was disappointed that the Environmental Commission had not had the opportunity to review/comment of the Plan Update prior to Council's action. Staff explained that the District had 90 days (Tuesday, April 3, 2018) to obtain approval from legislative representatives of at least 60% of the County's population, and it was determined best if Oxford's City Council quickly approve the Plan Update, allowing District representatives more time to present the Plan Update to other governmental organizations within the County.

Mr. Snavely informed the Commission that the Planning Commission had a work session exploring applicable taxation and regulation (among others) issues associated with short-term rentals of residential properties.

Mr. Kiss updated the Commission on recent developments regarding his investigations into securing vehicle electrical charging stations from Tesla, Inc. Mr. Joe Williams, Project Manager for Charging Infrastructure at Tesla, Inc. (formerly Tesla Motors), had informed him that national interest in the program was very high, and they were working through the requests as quickly as possible.

Mr. Hand indicated that his contact at MU's English Department indicated that undertaking development of a "user friendly" presentation of the electrical aggregate reports as a possible project could be considered as a fall 2018 project for their technical writing group.

The Earth Day Proclamation for 2018 was unanimously approved as presented. Staff informed the Commissioners that this year's Earth Day observation ("EarthFest") would occur on Saturday, April 21, 2018 in the Uptown Memorial Park. Staff has reserved a spot for the Environmental Commission at the event and intends to be present to distribute literature, take requests for changes in recycling services, and be present to answer questions from the public.

The Arbor Day Proclamation for 2018 was unanimously approved as presented. Staff was instructed to forward both the Earth and Abor Day Proclamations to City Council for their consideration.

The Commissioners concluded discussion at 8:20 p.m. The Environmental Commission is next scheduled to meet at 7:00 p.m. on March 7, 2018, in the Municipal Building's Second Floor Conference Room.

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Council Meeting of: February 20, 2018

Account Code #: 330.830.65155

Budgeted Amount: $27,000.00

Service Department
Originating Department

Michael B. Dreisbach
Prepared By

February 12, 2018
Date Prepared

Agenda Title: Purchase of Replacement Pickup Truck for the Wastewater Treatment Plant Division of the Service Department

vision 2

Recommendation: Approve

Discussion:

The 2018 Capital Equipment Budget includes $27,000 for the purchase of a replacement pickup truck for use by the Wastewater Treatment Plant Division of the Service Department. The existing vehicle is in poor condition and has been budgeted for replacement:

# 01-06	17 years old	Chevrolet 2500 4x4

This truck is used on a daily basis for utility service operations and is critical in the performance of duties.

The State of Ohio – Department of Administrative Services (DAS) contract for the purchase of trucks, contract index # GDC093, includes Item # 21AT – Dodge Ram pickup truck – Regular Cab; Long Bed:

	Contract Price	Options	Total Contract Price
#21 AT	$25,804.00	$ 1,024.50	$26,828.50

Options are detailed on the attached DAS price schedule and include delivery of vehicle to Oxford, additional keys, brake controller, all terrain tires, backup alarm, and snowplow prep package.

This Resolution will authorize the City Manager to enter into an agreement with Vision Automotive, LLC for the purchase of a 2018 Dodge Ram 2500 pickup truck under State contract at a cost not to exceed **$26,828.50**. Staff further recommends Council authorize the City Manager to dispose of vehicle #01-06 by electronic auction at the earliest date convenient to the City.

Approved By:

	Initial	Date
Department Head:	MBD	2/12/18
City Manager:	DRE	2/16/18

RESOLUTION NO.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH VISION AUTOMOTIVE, LLC FOR THE PURCHASE OF A 2018 DODGE RAM 2500 PICKUP TRUCK WITH SPECIFIED OPTIONS AT STATE CONTRACT PRICING AT A COST NOT TO EXCEED $26,828.50.

WHEREAS, the 2018 Capital Equipment Budget includes $27,000.00 for the purchase of a replacement pickup truck for use by the Wastewater Treatment Plant Division of the Service Department; and

WHEREAS, the existing vehicle is a 17 year old Chevrolet 2500 4x4 in poor condition and it has been budgeted for replacement; and

WHEREAS, the City Manager and the Service Director recommend City Council authorize the City Manager to enter into a contract with Vision Automotive, LLC for the purchase of a 2018 Dodge Ram 2500 pickup truck with specified options at state contract pricing at a cost not to exceed $26,828.50.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY RESOLVES THAT:

SECTION 1: Council accepts the recommendation of the City Manager and the Service Director and accepts the state contract pricing for the purchase of a 2018 Dodge Ram 2500 pickup truck with specified options at a cost not to exceed $26,828.50.

SECTION 2: Council further authorizes the City Manager to enter into a contract with Vision Automotive, LLC for the purchase of a 2018 Dodge Ram 2500 pickup truck with specified options at state contract pricing at a cost not to exceed $26,828.50, which has previously been appropriated in the 2018 budget.

SECTION 3: This resolution shall take effect at the earliest date allowed by law.

____
MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KATE ROUSMANIERE

PREPARED BY: LAW(STAFF)

PRICE SCHEDULE

ITEM #21AT PICKUP – 8,500 LB. – 4WD – REG. CAB – LONG BED

DELIVERY: 60-120 DAYS A.R.O. (SEE IV.A.)	INDICATE CITY/STATE OF MANUFACTURER: Saltillo, Mexico		
CONTRACTOR: Vision Automotive, LLC (MBE award)	MFG: Ram	MODEL: 2500	MODEL NUMBER: DJ7L62
ITEM ID NO.: 33721	UNIT PRICE: $25,804.00		
E85 Compatible? No			

ITEM ID NO.	DELIVERY CHARGE	UNIT PRICE
33752	Delivery charge per mile, per vehicle round trip map mileage for delivery by the contractor	$0.25
33753	Minimum Delivery Charge	$50.00

ITEM ID NO.	DEALER OPTION/ORDER CODE	OPTION	UNIT PRICE
Note on P.O.	PARTS	Parts Manual (Electronic)	N/C
Note on P.O.	SER	Service Manual (Electronic)	N/C
33754	KEY	Additional Set of Keys with FOB Enabling Electronic Keyless Entry	$190.00
33755	EXT	Seat Belt Extender (1 Unit)	$14.50
Note on P.O.	CLOTH	Cloth Seat Covering	N/C
32943	R LINER	Bed Liner (Under rail box)	$184.00
33604	XHC	Brake Controller *See note below	$260.00
Note on P.O.	7-PIN	7-Pin Trailer Receptacle Wiring (See Supplement A, page 162)	N/C
33569	TCP	All Terrain Tires	$216.00
Note on P.O.	GPG	Trailer Tow Mirrors	N/C
32942	ALARM	Backup Alarm	$68.00
33611	SER BODY	6-Door Utility Body	$5,393.00
32969	AHD	Manufacturer Snow Plow Prep Package (Includes HD Suspension, HD Alternator, HD Transmission Cooling, Skid Plates, Etc.) Does not include Snow Plow	$172.00
32996	PLOW - 8	Snow Plow Package (order w/Snow Plow Prep Package) Indicate Blade Length: 8'	$3,100.00

*State agencies are required to purchase brake controller with this vehicle. Tow hitch and 7-pin receptacle are standard on this vehicle.

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Council Meeting of: **February 20, 2018**

Account Code #: Not Applicable

Budgeted Amount: Not Applicable

Service Department
Originating Department

Michael B. Dreisbach
Prepared By

February 9, 2018
Date Prepared

Agenda Title: An Ordinance to Levy Assessments for Curb, Gutter, and Sidewalk Repairs

Recommendation: Approve

Discussion:

Through a series of Resolutions, the City has caused the repair of deficient curb, gutter, and sidewalk on parcels identified in the attached Exhibit "A" including:

April 2017	*Resolution No. 5059 – Declaring the necessity to make improvements*
July 2017	*Resolution No. 5079 – Authorizing a contract to perform the improvements*
January 2018	*Resolution No. 6033 – Determination of the total cost of assessment by lot*

The proposed assessment costs were advertised as required by Ohio Revised Code; no objections were received from parcel owners as detailed in Exhibit "A". Upon passage of this Ordinance, an owner may pay cash for the assessment within 30 days. Otherwise, the amount will be levied to the owner's property tax bill and must be paid in five (5) annual installments with City assessed interest on deferred payments at a rate of 5%.

Staff recommends City Council approve this assessment Ordinance, and authorize the City Manager or his designee to take all steps necessary to cause the amounts listed in Exhibit "A" to be levied upon the lots and lands enumerated in the listing.

Approved By:

	Initial	Date
Department Head:	MBD	2/9/18
City Manager:	DRE	2/16/18

ORDINANCE NO.

AN ORDINANCE LEVYING UPON THE LOTS AND LANDS ENUMERATED IN THE LIST OF ESTIMATED ASSESSMENTS (EXHIBIT A) THE AMOUNTS SET FORTH ON SUCH LIST AND SETTING FORTH TERMS FOR PAYMENT OF ASSESSMENTS.

WHEREAS, in accordance with Section 729.07of the Ohio Revised Code, Council filed a list of estimated assessments (Exhibit A) with the Clerk of City Council and ordered it open for public inspection; and

WHEREAS, pursuant to Ohio Revised Code Section 729.08, Council published a notice in the *Journal News*, beginning January 6, 2018 and ending January 20, 2018 stating that the list of estimated assessments (Exhibit A) was on file with the Clerk of City Council and was available for public inspection; and

WHEREAS, the Clerk of City Council has received no written objections to the assessments.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY ORDAINS THAT:

SECTION 1: Property owners shall be assessed the actual cost over five years as set forth on Exhibit "A" attached hereto.

SECTION 2: Property owners may pay the assessment in five (5) annual installments with interest on deferred payments at 5%. Conversely, property owners may pay the assessment in cash within 30 days after passage of this Ordinance.

SECTION 3: This ordinance shall take effect at the earliest time allowed by law.

____
MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KATE ROUSMANIERE

PREPARED BY: LAW (STAFF)

2017 CGS Assessment WG Stang Property List

EXHIBIT "A"

Address	Direction	Street Name	Property Owner	Parcel #	Submitted Quantity Lineal Ft Curb	Square Feet Sidewalk	Square Feet Sidewalk thru	Square Ft Drive Apron	Cost
406	W	Chestnut	MELISSA A & MAURICE L NELSON	H4100122000001	42.5				$ 1,827.50
812	S	Locust	ROGER CRAIG	H4100122000024	5	135			$ 1,430.00
811	S	Locust	ROBERT G & ROSEMARY J PELPHREY	H4000105000109	15				$ 645.00
805	S	Locust	JOANNE H HARPER	H4100105000014	50				$ 2,150.00
718	S	Locust	THELMA JANE DAWLEY	H4100122000046	50	75			$ 2,825.00
627	S	Locust	HOELZER/HOELZER RENTALS INC	H4100105000111	60	75			$ 3,255.00
621	S	Locust	HOELZER/HOELZER RENTALS INC	H4100105000110	88				$ 3,784.00
550	S	Locust	CORE MT OXFORD OH LLC	H4100119000072	191.5	125			$ 9,359.50
BISHOP SQUARE			EVR INVESTMENTS LLC	H4100104000088, H4100104000087, & H4100104000085	235				$ 10,105.00
300	S	Locust	SSC OXFORD LLC	H4100119000079	160	44		44	$ 7,782.00
331	W	Withrow	BRIAN J KNOWLES	H4100008000068		50			$ 450.00
330	W	Withrow	STEVEN D BROWN	H4000008000067	16	280			$ 3,208.00
400	W	Vine	WILLIAM & SUSAN MCGRATH	H4000015000024	6	295			$ 2,913.00
330	W	Vine	NICOLE AND JONATHAN VIVODA	H4100008000043 & H4100008000048	49	270	70	176	$ 7,366.00
333	N	Locust	RODBRO & MYERS INVESTMENTS LLC	H4100015000026		212			$ 1,908.00
335	N	Locust	JUDITH E BERNHEIM	H4000015000027					$ -
340	N	Locust	LESHING LI	H4100008000002	12	155		6	$ 1,980.00
341	N	Locust	ERIC W & JANET L FEAZELL	H4000015000029 & H4000015000030	70			48	$ 3,562.00
344	N	Locust	TERRY DUDLEY	H4100008000001 & H4100008000004	106	40	90	55.5	$ 6,591.25
5032		CC Pike	PARKVIEW ARMS LLC	H4100015000037	40				$ 1,720.00
333	W	Sycamore	CHRISTOPHER R WOLFE & SHARI L WADE	H4000008000007, H4000008000008, & H4000008000009	93	25		42	$ 4,707.00
327	W	Sycamore	JR ZIMMERMAN PROPERTIES LLC	H4100008000010, H4000008000011, & H4000008000012	32	47.5	72.5	47.25	$ 3,180.63
240	W	Sycamore	MEYER BENNETT MEYER	H4000012000013	6	75		50	$ 1,508.00
230	W	Sycamore	OXFORD RESIDENTIAL & MIAMI STUDENTS RENTALS LLC	H4000012000014	11	25			$ 698.00
220	W	Sycamore	ROGER PERRY	H4100012000015	17	75	52.5	38.25	$ 2,449.63
219	W	Sycamore	SAGUARO PROPERTIES LLC	H4100008000138	47	47.5	60	39.75	$ 3,595.63
217	W	Sycamore	IRENE PIERCE	H4000008000136 & H4000008000137	7				$ 301.00
130	W	Sycamore	PATE & GRUBBS PROPERTIES LLC	H4100011000065	26	25	50	44.25	$ 2,426.88
327	N	College	YELLOW BRICK VENTURES LLC	H4100008000207	78	77.5		41.25	$ 4,075.88
321	N	College	HOF GROUP LLC	H4100008000208	21	70	67.5	45.75	$ 2,835.38
117	W	Sycamore	OXFORD MIAMI PROPERTIES LLC	H4100008000209	18	187.5	90	59.25	$ 4,177.88
111	W	Sycamore	OXFORD MIAMI PROPERTIES LLC	H4100008000250	61	40			$ 2,983.00
110	W	Sycamore	OXFORD MIAMI PROPERTIES LLC	H4100011000099	5	57.5			$ 732.50
105	W	Sycamore	OXFORD MIAMI PROPERTIES LLC	H4100008000251	45	327.5			$ 4,882.50
100	W	Sycamore	OXFORD MIAMI PROPERTIES LLC	H4100011000098	35				$ 1,505.00
20	W	Sycamore	OXFORD MIAMI PROPERTIES LLC	H4000011000077	10.5	25			$ 676.50
16	W	Sycamore	OXFORD MIAMI PROPERTIES LLC	H4000011000079	29		97.5	57.75	$ 3,032.38
15	W	Sycamore	TODD E NIERHEYER	H4100007000071	31		47.5	38.25	$ 2,319.13
10	W	Sycamore	MORRISON RENTALS LLC	H4100011000033	5.5	147.5			$ 1,564.00
322	N	Main	TONY MILLER BUILDERS LLC	H4100007000072	31			44.25	$ 1,841.88
28	W	Walnut	TRES WALNUT LLC	H4100003000036	5				$ 215.00
115	W	Walnut	WALNUT ST PROFESSIONAL	H4000004000158	19	32			$ 1,105.00
129	W	Walnut	TRES WALNUT LLC	H4100004000127	21.5				$ 924.50
231	W	Walnut	MATZETTI LLC	H4100004000066	15.5	25			$ 891.50
6160		Fairfield	Yerbro or Jennifer Turner	H4100017000075		25			$ 225.00
45	E	High	45 East	H4000003000152	to be done w/ parking meter work				
405	W	Chestnut	Christopher & Mary Mullins	H4000118000089	10	16	32	115	$ 2,264.50
909	S	Locust	Jeffrey A & Rebecca L Maglich	H4100118000108	30	272	30	215	$ 6,555.50
308	W	Church	VERUKA SALT PROJECT LLC	H4100008000081		55			$ 495.00
521	S	Main	Main Ride LLC	H4100103000041	22	88			$ 1,738.00
22		Linden	Dennis C Beery	H4100103000039	25.5	20			$ 1,276.50
25		Linden	Hollis Anne Borders	H4100103000036 & H4100103000035	97	444			$ 8,167.00
26		Linden	Lottie B Brown	H4100103000037	31	14		38	$ 1,896.00
22	E	Rose	Jason A and Stephanie G Reynolds	H4100106000065	31	40			$ 1,693.00
405		Pamela	Dennis L & Carol I Hesselbrock	H4100118000052		420			$ 3,780.00
			*Actual higher due to owner requested additional work						
									$ 153,580.50

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to City Manager		Finance Originating Department
Council Meeting Of :	2/20/2018	
Account Code No. :	see below	Joe Newlin Prepared By
Budgeted Amount :		2/15/2018 Date Prepared

Agenda Title:	**Income Tax Updates - 1**

Recommendation:	**Approve**

On November 3, 2015 the City of Oxford updated our Income Tax Ordinance to reflect changes required in HB 5 such that any income tax or withholding tax is "levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code. This was done to make municipal income tax codes more uniformed throughout the State. HB 49 determined that it was necessary and appropriate to amend Chapter 718 of the Ohio Revised Code. This ordinance is a reflection to bring the City of Oxford's Income Tax Ordinance in compliance with the changes enacted in the revision of Chapter 718 of the Ohio Revised Code.

All changes are bolded and underlined for additions and strikethrough for deletions.

Approved By:		Initials / Date
	Department Head:	JN / 2/15/18
	City Manager:	DRE / 2/16/18

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ORDINANCE NO.

AN ORDINANCE REPEALING OXFORD CODIFIED ORDINANCE CHAPTER 182, ENTITLED INCOME TAX EFFECTIVE JANUARY 1, 2016, AND ADOPTING NEW OXFORD CODIFIED ORDINANCE CHAPTER 182, ENTITLED INCOME TAX EFFECTIVE JANUARY 1, 2016 AND DECLARING AN EMERGENCY.

WHEREAS, the General Assembly in H.B. 49 has determined that it is necessary and appropriate to amend Chapter 718 of the Ohio Revised Code, which sets forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, the Finance Director also recommends additional changes to the Oxford Income Tax Code; and

WHEREAS, the Oxford City Council accepts the recommendation of the Finance Director and has determined that this Ordinance makes the necessary changes described in H.B. 49 that are effective for the taxable year beginning January 1, 2018 and thereafter.

THE COUNCIL OF THE CITY OF OXFORD, OHIO, HEREBY ORDAINS THAT:

SECTION 1: That Chapter 182 "Income Tax Effective January 1, 2016" of the Codified Ordinances of the City of Oxford, Ohio be repealed.

SECTION 2: That a new Chapter 182 "Income Tax Effective January 1, 2016" of the Codified Ordinances of the City of Oxford, Ohio be enacted to read as set forth in Exhibit A with additions **bolded** and underlined and deletions in ~~strikethrough~~, which is attached hereto by reference and incorporated herein.

SECTION 3: This Ordinance is hereby declared to be an emergency in order to amend the City of Oxford, Ohio's Income Tax Code within the time period specified in H.B. 49, which will preserve the public peace. This Ordinance will take effect immediately upon adoption.

____
MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL

INTRODUCTED BY: KATE ROUSMANIERE

PREPARED BY: LAW(STAFF)

EXHIBIT A

FEBRUARY 20, 2018

AGENDA ITEM 6.A.2.

IS AVAILABLE FOR PUBLIC INSPECTION AT THE MUNICIPAL BUILDING DURING NORMAL BUSINESS HOURS. IT IS ALSO AVAILABLE ON THE CITY'S WEBSITE.