CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Manager
Originating Department

Council Meeting Of: October 20, 2015

Mary Ann Eaton
Prepared By

Account Code No. #: N/A

Budgeted Amount: N/A

October 8, 2015
Date Prepared

Agenda Title: A Resolution authorizing the City Manager to enter into a service agreement with the Butler County Legal Defender Commission to provide legal counsel to indigent persons charged with violations of Municipal Ordinances for the year 2016, and thereafter under certain terms and conditions.

Recommendation: Approve.

County Public Defenders are by law allowed to contract with municipalities for representation of indigent persons in the court system.

The Butler County Public Defender Commission has contracts with the cities of Fairfield and Hamilton and contracted with the City of Oxford on February 3, 2015.

The proposed Resolution would authorize the City Manager to enter into a renewal agreement with the Public Defender Commission to provide legal counsel to indigent persons appearing in Butler County Area One Court in 2016 at a cost of $3,090 annually.

Approved By:

	Initial	Date
Department Head:		
City Manager:	DRE	10/16/15

RESOLUTION NO.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A SERVICE AGREEMENT WITH THE BUTLER COUNTY PUBLIC DEFENDER COMMISSION TO PROVIDE LEGAL COUNSEL TO INDIGENT PERSONS CHARGED WITH VIOLATIONS OF MUNICIPAL ORDINANCES FOR THE YEAR 2016, AND THEREAFTER UNDER CERTAIN TERMS AND CONDITIONS.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION I: It is the legislative determination of the City Council that it is in the public interest, and the legal responsibility of the City, to provide the required legal service for all indigent persons charged with violations of the Codified Ordinance of Oxford, Ohio, which could result in their loss of liberty.

SECTION II: The City Manager be and is hereby authorized to enter into a Service Agreement with the Butler County Public Defender Commission to provide required legal services for indigent persons, A copy of said Service Agreement is attached hereto as Exhibit "A" and incorporated by reference herein. The cost of said contract shall be paid in accordance with the terms set forth in the Agreement. Said amounts shall be paid from the appropriate fund.

SECTION III: This resolution shall take effect at the earliest time allowed by law.

____

MAYOR

ADOPTED:

ATTEST:

____

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

AGREEMENT FOR INDIGENT DEFENSE SERVICES
IN BUTLER COUNTY AREA 1 COURT
Public Defender and Assigned Counsel

This Agreement is entered into by and between the Butler County Public Defender Commission, with a mailing address of 315 High Street, 8th Floor, Hamilton, Ohio 45011 (hereinafter referred to as the "COUNTY"), and the City of Oxford, with a mailing address of 118 High Street, Oxford, Ohio 45056 (hereinafter referred to as the "CITY").

WHEREAS, the CITY recognizes its responsibility under the laws of the State of Ohio and of the United States of America to provide legal counsel to indigent persons charged with a violation of a City ordinance for which the penalty or any possible adjudication includes the potential loss of liberty, and

WHEREAS, Butler County has adopted a program whereby a Public Defender Commission has been formed and has established a Public Defender Office for providing indigent defense and if there is a conflict, then the court will appoint assigned counsel attorneys.

WHEREAS, the COUNTY Public Defender Commission pursuant to Ohio Revised Code §120.14 and §120.16 may enter into a contract with a municipal corporation whereby the County provides legal representation to indigent persons charged with a violation of an ordinance of a municipal corporation for which the penalty or possible adjudication includes the potential loss of liberty and under which the municipal corporation shall pay the COUNTY for these services.

WHEREAS, these contracts must contain terms in conformance with Ohio Administrative Code §120-1-09 and the parties must follow the Ohio Public Defender Commission standards and guidelines and the COUNTY Maximum Fee Schedule for Appointed Counsel, in order for the COUNTY to obtain reimbursement for indigent defense costs pursuant to Ohio Revised Code §120.18, §120.33 and §120.35, and pay the CITY its appropriate share if such has not already been calculated in the formula to determine compensation, and

WHEREAS, this Agreement has been authorized by the CITY by Res./Ord.# ________________________, passed by the Oxford City Council on ___________________________, and by Resolution # ______________________, passed by the Butler County Public Defender Commission on ________________.

NOW THEREFORE, the parties do mutually agree to bind themselves as follows:

1. REPRESENTATION

1.1 The COUNTY, on behalf of the CITY, agrees to provide legal representation in Area 1 County Court on or after the commencement date and during the term of this agreement, to a maximum of thirty (30) cases per year, in cases where the defendant is indigent and charged with the commission of an offense or act which is a violation of a CITY ordinance and for which the penalty or any possible adjudication includes the potential loss of liberty.

1.2 Indigency shall be determined in accordance with the standards of indigency and other rules and guidelines established by the Ohio Public Defender Commission and the State Public Defender, pursuant to Ohio Revised Code §120.03 and Ohio Administrative Code §120-1-03.

1.3 A major purpose of this agreement is to enable the COUNTY and CITY to obtain partial reimbursement of its costs to have the Public Defender office or appointed counsel in conflict situations, provide legal representation in Area 1 County Court for indigent persons charged with any violation of a CITY ordinance for which the penalty or any possible adjudication includes the potential loss of liberty. Any question regarding terms or performance of this agreement should be resolved in favor of obtaining this result.

2. COMPENSATION

2.1 For and in consideration of the CITY'S annual payment of the sum of $3,090.00 to the COUNTY, said sum to be paid in equal monthly installments of $257.50 per month due on or before the 15th of each month, for which the Public Defender Office provides representation in Area 1 County Court in consideration of the COUNTY being authorized to receive and keep any and all reimbursement, if any, it may be able to obtain from the Ohio Public Defender Commission for such representation, the COUNTY agrees to have its Public Defender attorneys undertake the representation of indigent adults who are charged in the Area 1 County Court with the commission of an offense that is a violation of an Oxford City Ordinance for which the penalty includes a potential loss of liberty. The parties further agree that due to the staffing commitment required from the COUNTY by the Area 1 County Court, this payment may also include some contribution for representation in connection with certain violations under the Ohio Revised Code as contemplated by the parties.

2.2 In addition to the payments for the Public Defender services; in conflict situations, where assigned counsel is appointed, the County will pay the attorney and bill the CITY monthly for the municipal code violation cases the County paid assigned counsel in any particular month, based on qualifying attorney vouchers. The COUNTY will issue an invoice to the CITY.

2.3 Amounts paid by the CITY for representation of such indigent persons, whether by a contractual amount or fee schedule, shall not exceed the fee schedule in effect and adopted by the COUNTY Commissioners.

2.4 Applications for transcripts and expert fees may be made to the court. When granted by the court and in municipal code violation cases, the county will pay, bill the CITY and the CITY will reimburse the COUNTY.

2.5 The type of case (ORC vs CITY Code) for payment purposes is based on the offense charged, not the offense of conviction or plea. If any ORC violation is charged at the same time as a City Code violation, then the CITY is not required to reimburse the COUNTY.

2.6 The COUNTY shall promptly pay over to the CITY any reimbursement received from the Office of the Ohio Public Defender Commission pursuant to Chapter 120 of the Ohio Revised Code for any amounts the CITY expended pursuant to this agreement for assigned counsel costs.

(There is no sharing of state reimbursement for the County Public Defender office costs.)

3. DURATION OF CONTRACT and TERMINATION

3.1 The term of this agreement shall be for one year, January 1, 2016 to December 31, 2016. This contract may be renewed for additional one year terms upon proper resolution of each entity agreeing to the one year extension and proper appropriation of funding for the new year. Copies of the resolutions are to be sent to the Ohio Public Defender, 250 East Broad Street, Suite 1400, Columbus, Ohio 43215.

3.2 If COUNTY or CITY shall fail to fulfill in a reasonable, timely and proper manner its obligations under this agreement or if either party shall substantially violate any of the covenants, agreements or stipulations of this agreement, then the aggrieved party shall hereupon have the right to terminate this agreement by giving written notice to the other party of such termination and specifying an effective date thereof at least thirty (30) days before the effective date of said termination. Termination by either party shall not constitute a waiver of any other right or remedy it may have in law on in equity for breach of this agreement by the other party.

3.3 Written notice shall be considered furnished when it is sent by Certified Mail; return receipt requested or is hand delivered.

4. TERMS OF AGREEMENT

4.1 Indigency and client eligibility for representation under this agreement shall be determined in conformity with the standards of indigency and other rules and standards established by the Ohio Public Defender Commission and the State Public Defender.

4.2 Recognizing that the requests for reimbursement must be received by the State Public Defender in a timely manner, the Area 1 Court Clerk shall promptly notify the COUNTY of the CITY ordinance cases completed and pending in any month.

4.3 After approval, the County Auditor shall thereafter, process the fees and expenses approved by the Court in accordance with the procedure set forth in Ohio Revised Code §120.33.

4.4 There shall be no discrimination against any employee who is employed in the work covered by this agreement or against any application for such employment because of race, color, religion, sex, age, handicap or national origin. This provision shall apply to, but not be limited to employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, raises of pay or other forms of compensation, and selection for training, including apprenticeship. The COUNTY shall insert a similar provision in any subcontract for services covered by this agreement.

4.5 No personnel of the parties or member of the governing body of any locality or other public official or employee of any such locality in which, or relating to which, the work under this Agreement is being carried out, and who exercises any functions or responsibilities in connection with the review or approval of the understanding or carrying out of any such work, shall, prior to the completion of said work, voluntarily acquire any personal interest, direct or indirect, which is incompatible or in conflict with the discharge and fulfillment of his or her functions and responsibilities with respect to the carrying out of said work.

5. MODIFICATION

5.1 This contract may not be amended orally.

5.2 This contract may be amended only by written addendum, signed and executed by the parties named herein, or their successors.

IN WITNESS WHEREOF, the parties have hereunto set their hands.

BUTLER COUNTY PUBLIC DEFENDER COMMISSION	**CITY OF OXFORD**
Jack F. Grove 9/17/15	
Jack F. Grove Date Chairperson	Douglas R. Elliott, Jr. Date City Manager
Approved as to Form Only:	**Approved as to Form Only:**
Dan Ferguson 9/28/15	
Dan Ferguson Date Assistant Prosecuting Attorney	Stephen M. McHugh Date City of Oxford Law Director

By adoption of its Resolution No. ______________________ adopted on ___________________, the Board of County Commissioners of Butler County has approved all provisions of this Agreement which pertain to the financing of defense counsel for indigent persons who are charged with a violation of the ordinances of the City of Oxford.

Board of County Commissioners of
Butler County, Ohio

________________________ Date

________________________ Date

________________________ Date

Approved:

____
Ohio Public Defender Date

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Finance
Originating Department

Council Meeting Of: 10/20/15

Joe Newlin
Prepared By

Account Code No. ______________

Budgeted Amount: ______________

10/15/15
Date Prepared

Agenda Title:	**Resolution for OVI Task Force Fund**

Recommendation:	**Approve**

Discussion:

The Finance Department recommends approval of the resolution to create the OVI Task Force Fund. This special revenue fund will track all the charges of the City of Oxford's Police Department for OVI Task Force activities and oversight as well as affiliated agencies for their OVI Task Force activities. The City of Oxford will be reimbursed for the activities reported for OVI Task Force activities from federal funds as appropriated and obligated by the US Department of Transportation. The City of Oxford will reimburse affiliated agencies for their reported for OVI Task Force activities from these funds also.

Approved By:

	Initial	Date
Department Head:	[signature]	10/15/15
City Manager:	[signature]	10/16/15

RESOLUTION NO.

A RESOLUTION APPROVING THE CREATION OF A NEW FUND FOR THE 2015 OPERATING BUDGET TO PROVIDE FOR OVI TASK FORCE ACTIVITIES.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The Oxford City Council hereby approves and authorizes the Finance Director to create a Special Revenue Fund #419 OVI Task Force Fund for the sole purpose of the payments to affiliated agencies for OVI Task Force activities as well as Oxford Police Departments OVI Task Force activities and oversight.

SECTION 2: The City Manager and the Finance Director hereby recommend that the City Manager and the Finance Director have oversight over the activities within the OVI Task Force Fund and it be used for OVI Task Force activities and oversight.

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

MAYOR

ADOPTED:

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Council Meeting of: October 20, 2015

Account Code #: 126.370.60011

Budgeted Amount: $96,645.60

Service Department
Originating Department

Michael B. Dreisbach, Service Director
Prepared By

October 14, 2015
Date Prepared

Agenda Title: Program year 2015 CDBG Alley Apron, Curb, Gutter, and Sidewalk Improvements Contract

Recommendation: Approve

Discussion: The City's 2015 capital improvement budget includes $96,645.60 in the 2015 Community Development Block Grant (CDBG) fund for the construction or repair of alleys, alley aprons, curb, gutter and sidewalk. Staff advertised using CDBG guidelines for improvements specified on the attached Exhibit "B".

Total estimated linear feet of curb / gutter replacements: **500 feet**
Total estimated square feet of sidewalk / ramp replacements: **2,600 sq. ft.**
Total estimated square feet of alley apron replacements: **1,400 sq.ft.**
Total new handicap ramps with tactile detection mats: **5**

The City advertised for bids in the *Hamilton Journal* on September 25 and October 2, 2015. Five sealed bids were opened and publicly read on October 9, 2015 with the following results:

Adleta, Inc.	**$ 46,531.00**
Innovative Concrete & Utiliy Const.	53,564.00
W.G. Stang, LLC	58,960.00
R.A. Miller Construction Co.	80,737.15
Jackson Construction, Inc.	83,788.00

This project was originally advertised a single contract in conjunction with an alley asphalt resurfacing contract. All bids originally opened exceeded the estimate of probable cost and the project was divided into two parts with one contract for concrete improvements and another contract for alley pavement improvements.

The lowest and best bid for concrete improvements was provided by Adleta, Inc. in the amount of $46,531.00. The City has contracted with Adleta, Inc. on several occasions and has been very satisfied with their work product and service.

It is Staff's recommendation that Council authorize the City Manager to enter into an agreement with Adleta, Inc. for an amount not to exceed $ 46,531.00. Staff is requesting a ten percent contingency in the amount of $4,653.10, therefore the contract not to exceed amount requested is **$51,184.10**.

Approved By:

	Initial	Date
Department Head:	MBD	10/14/15
City Manager:	DAC	10/16/15

RESOLUTION NO.

A RESOLUTION ACCEPTING THE BID AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH ADLETA, INC. FOR THE 2015 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ALLEY APRON, CURB, GUTTER AND SIDEWALK IMPROVEMENT PROJECT AT A COST OF $46,531.00 PLUS A CONTINGENCY AMOUNT OF TEN PERCENT (10%) OF THE CONTRACT PRICE OR $4,653.10 FOR A TOTAL COST NOT TO EXCEED $51,184.10.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The City advertised for bids in the *Hamilton Journal* on September 25, 2015 and October 2, 2015. Five (5) sealed bids were opened and publicly read on October 9, 2015. The lowest and best bid was provided by Adleta, Inc. in the amount of $46,531.00.

SECTION 2: The City Manager and the Service Director recommend Council accept the bid of Adleta, Inc. as the lowest and best bid for the 2015 CDBG alley apron, curb, gutter and sidewalk improvement project set forth on Exhibit "B" attached hereto at a cost of $46,531.00 plus a contingency amount of ten percent (10%) of the contract price or $4,653.10 for a total cost not to exceed $51,184.10.

SECTION 3: Council accepts the recommendation of the City Manager and the Service Director and accepts the bid of Adleta, Inc. as the lowest and best bid for the 2015 CDBG alley apron, curb, gutter and sidewalk improvement project set forth on Exhibit "B" attached hereto at a cost of $46,531.00 plus a contingency amount of ten percent (10%) of the contract price or $4,653.10 for a total cost not to exceed $51,184.10.

SECTION 4: Council further authorizes the City Manager to enter into a contract with Adleta, Inc. for the CDBG alley apron, curb, gutter and sidewalk improvement project set forth on Exhibit "B" attached hereto at a cost of $46,531.00 plus a contingency amount of ten percent (10%) of the contract price or $4,653.10 for a total cost not to exceed $51,184.10.

SECTION 5: This resolution shall take effect at the earliest date allowed by law.

____
MAYOR

ADOPTED:

ATTEST:______________________________
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW(STAFF)

Exhibit "B"

2015 CDBG Alley Aprons, Sidewalk & Curb

9/22/14 - EK

Location	Lin Ft.Curb Removal & Replacement	Sq Ft Sidewalk Remove & repl 4" thick	Alley Apron Removal & Replacement with 8" concrete	Sq Ft Sidewalk Remove & repl 4" thick	# of Detectable Warning Mats
N/S alley btwn Elm & College / Withrow to Vine					
North Apron	38	85	119	0	0
South Apron	0	0	0		0
E/W alley btwn Withrow & Vine / College to Beech					
East Apron	35	80	160	0	0
West Apron	25	85	105	0	0
E/W alley btwn Walnut & Collins / College to Beech					
East Apron	0	0	0	0	0
West Apron	0	0	0	0	0
E/W alley btwn Collins & Spring / College to Beech					
East Apron	0	0	0	0	0
West Apron	0	0	0	0	0
N/S alley btwn College & Beech / Walnut to Collins					
North Apron	38	85	119	0	0
South Apron	0	0	0	0	0
EW alley btwn Church & Withrow / University to Bishop					
East End	0	0	0	0	0
West End	0	0	0	0	0
EW alley btwn Church & Withrow / Bishop to Tallawanda					
East End	0	0	0	0	0
West End	0	0	0	0	0
N/S alley btwn College & Beech / Walnut to High					
South Apron	32	135	154	0	0
West edge of alley	57	0	0	0	0
EW Alley btwn High & Church / Elm to College					
West Apron	25	152	95	0	0
NS alley btwn Elm & College / High to Church					
North Apron	40	95	133	0	0
EW alley btwn High & Church / College to Beech					
East Apron	20	20	80	0	0
EW alley btwn High & Church / Beech & East Park Pl					
West Apron	30	221	95	0	1
Foxfire & Locust					
Northeast corner	35	0	0	720	3
	20	0	0	180	1

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager:	**Douglas Elliott**	***Police*** Originating Department
Council Meeting Of:	October 20, 2015	
Account Code No. #: **N/A**		***Robert Holzworth*** Prepared By
Budgeted Amount: **N/A**		***October 15, 2015*** Date Prepared

Agenda Title: Resolution authorizing the Division of Police to function as the lead agency for the Butler County OVI Task Force for the 2015-2016 grant year. Source of the funding is the Ohio Department of Public Safety OVI grant program and totals $224,408.08.

Recommendation: Approve the resolution.

Discussion:

OPD has participated in the Butler County DUI Taskforce since its inception over a decade ago; in fact, we were the administering agency in year number one. Since then, other agencies have assumed that role, most recently Fairfield PD. While Fairfield is going to continue their involvement, it's their desire that OPD take over the administration for at least the 2015-2016 grant year. We are fully prepared to do that, and the grant was approved by the Ohio Department of Public Safety with OPD listed as the administering agency. Sgt. Reising has been trained on all the paperwork requirements, has taken a leadership role and will ensure that all associated administrative functions are completed.

The administration of the grant is a co-operative effort between police and finance personnel. There are twelve (12) participating agencies in Butler County and the grant amount is **$224,408.08**. Before the participating agencies are eligible to receive distributions, an MOU must be executed by officials in their jurisdiction. Funding is on a reimbursement basis, with the participating agencies paying their officers and then requesting reimbursement from the grant coordinator (Oxford). If approved by the grant administrator (Sgt. Reising), Oxford then advances the monies and is reimbursed by drawing down the grant by an identical amount. Reimbursements are made on a monthly basis, and vary based on each participant's activity level.

We are seeking council's approval to proceed with the various administrative tasks associated with this grant. The grant pays **all** costs, including hours worked by Sgt. Reising.

Approved By:

	Initial	**Date**
Department Head:	RH	10/15/2015
City Attorney:		
City Manager:	DRE	10/16/15

RESOLUTION NO.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A $224,408.00 GRANT AGREEMENT WITH THE OHIO DEPARTMENT OF PUBLIC SAFETY, TO ENGAGE IN AND COORDINATE AS LEAD AGENCY THE COUNTY-WIDE OVI TASKFORCE.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The City Manager and the Police Chief recommend the City Manager be authorized to enter into a $224,408.00 grant agreement with the Ohio Department of Public Safety, to engage in and coordinate as Lead Agency the county-wide OVI Taskforce.

SECTION 2: Council, having determined the OVI Taskforce to be beneficial to the community by providing funding for multiple sobriety checkpoints at various locations in Butler County accepts the recommendation of the City Manager and the Police Chief to enter into a grant agreement.

SECTION 3: The City Manager is hereby authorized to enter into a $224,408.00 grant agreement with the Ohio Department of Public Safety, to engage in and coordinate as Lead Agency the County-wide OVI Taskforce.

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

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MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW(STAFF)

The 2016 Budget Work Session of the Oxford City Council was called to order by Mayor, Kevin McKeehan on Thursday, October 8, 2015 at 6:30 P.M. Those Council members present were, Bob Blackburn, Richard Keebler, Kate Rousmaniere, Mike Smith, Steve Snyder and Edna Southard.

Staff members present: Doug Elliott, City Manager; Mike Dreisbach, Service Director; Bob Holzworth, Police Chief, Alan Kyger, Economic Development Director; Joe Newlin, Finance Director; Heidi Hill, Assistant Finance Director Jung-Han Chen, Community Development Director; Gail Brahier, Parks and Recreation Director and John Detherage, Fire Chief.

Also in attendance were Council Candidate, Steve Dana and Jessica Greene, Executive Director, Oxford Visitors Bureau.

APPROVAL OF AGENDA

Mr. Snyder moved approval of the Agenda. Mr. Blackburn seconded. The motion carried 7-0-0.

PRESENTATION

Ms. Jessica Greene, Executive Director, Oxford Visitors Bureau, presented information regarding the Oxford Area Trails initiatives. Ms. Greene requested funding from the City in the amount of $30,000 for 'engineered planning' of the Oxford Area Trails project.

2015 BUDGET

Mr. Elliott presented the proposed budget for 2016 followed by Council discussion. Mr. Elliott advised the budget is essentially a lean and status quo budget, it does not eliminate any programs or services presently provided by the City. It includes monies for several retirements and the filling of those positions. The changes anticipated in Police Communications are not reflected in the proposed budget since the details are still being worked out. The proposed budget includes a 2% pay adjustment for employees in line with the FY 2016 pay increases in the Police Patrol and Supervisory contracts. Council requested $30,000 be placed in the budget for trail construction estimates.

ADJOURNMENT

Mr. Blackburn moved to adjourn at 8:50 p.m. Ms. Southard seconded. The motion carried 7-0-0.

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Council Meeting of: October 20, 2015 — Service Department **Originating Department**

Account Code #: N/A — David Treleaven **Prepared By**

Budgeted Amount: N/A — September 10, 2015 **Date Prepared**

Agenda Title:	Environmental Commission Meeting of October 7, 2015

Recommendation:	For Review and Consideration

Discussion:
Environmental Commission members present at the Wednesday, October 7, 2015 meeting were: Chair, Mr. Wright Gwyn; Vice-Chair, Mr. Vince Hand; City Council Representative, Ms. Kate Rousmaniere; Planning Commission Representative, Mr. Robert Bell, and Mr. Kevin Armitage. A quorum was present. Also in attendance was City of Oxford City Planner, Mr. Sam Perry, and Dr. Sameer Wahid, instrumentation specialist in the Department of Chemistry and Biochemistry. Mr. Ted Wong had previously informed the Commission that he would be unable to attend the October 7th meeting.

The minutes from the September 2, 2015 Environmental Commission meeting were unanimously accepted as presented.

Councilor Kate Rousmaniere informed the Commission that The Planning Commission and City Council approved the residential development at the Fields of Southpointe along Southpointe Parkway. The Planning Commission included numerous conditions with their approval, such as requiring a secondary means of emergency ingress/egress, five-feet wide sidewalks, a multi-use path along Southpointe Parkway, and the installation of a variety of street tree species.

Mr. Bell updated the Commission on Miami University's use of a bio-digester at the Garden Commons dining facility on Western Campus. The City of Oxford has notified Miami University of elevated suspended solids and biochemical oxygen demand values, beyond what the municipal waste water plant was designed to treat, and believes that the discharge from the bio-digester is at least partly responsible. Mr. Bell indicated that initially, the volume of food wastes, compostable flatware, and paper and cardboard products placed in the bio-digester likely exceeded its design capacity. Miami University is now only placing food wastes in the bio-digester that are weighed to ensure capacity is not exceeded. Miami University is also intending to install an additional bio-digester to increase the volume and extent of decomposition prior to discharge to the municipal sanitary sewer system. Mr. Bell was requested to keep the Commission apprised of future developments regarding the bio-digester's use.

The Commission asked Oxford's City Planner, Mr. Sam Perry, if it could assist in the pending Zoning and Subdivision Codes review. Mr. Perry indicated the Community Development Department and the Planning Commission would appreciate the assistance. Mr. Perry presented two possible avenues for the

(Continued)

Approved By:		Initial	Date
	Department Head:	MBD	10/14/15
	City Manager:	DRE	10/16/15

Commission: review the entire set of Codes, and make suggestions where environmental concerns could be applicable or strengthened, or focus on several particular topics of environmental concern. Chair Gwyn inquired which approach would better assist the Community Development Department and the Planning Commission. Mr. Perry indicated he believed a focus review would be most beneficial, and suggested the topics of sensitive development areas (Oxford Codified Ordinance Chapter 1101.402), planned developments (Chapter 1145), and crafting environmental requirements for major site development plans. Mr. Perry suggested Commissioners review existing codes and regulations for other Ohio cities and municipalities during the reviews, as it is likely these existing codes and requirements have already been legally challenged and/or reviewed.

Councilor Rousmaniere informed the Commission that the Oxford Area Trail network had received a \$500,000 matching grant from the Ohio Department of Natural Resources to construct a portion of the Trail (from the Black Bridge along Morning Sun Road to the Dewitt Cabin near Trenton-Oxford Road). To qualify for the grant, \$170,000 in matching funds is required, most of which has already been pledged. The Oxford Area Trail network has requested the City of Oxford consider a \$30,000 contribution, which will be reviewed by City Council on Thursday, October 8, 2015. The Oxford Area Trail network intends to utilize this \$30,000 in funding to develop construction estimates for the trail from the Dewitt Cabin out to the Oxford Community Park (the next phase of the Trail). A Motion was made and seconded to support the Oxford Area Trail network's request. The Motion was unanimously approved, and reads as follows:

Motion:

Oxford's Environmental Commission supports and encourages the City of Oxford to designate \$30,000 in its 2016 budget for the development of construction estimates associated with the Oxford Area Trail network.

The Commission adjourned at 8:40 p.m. The next scheduled meeting of the Environmental Commission is on Wednesday, November 4, 2015 at 7:00 p.m., in the Municipal Building's Second Floor Conference Room.

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Community Development
Originating Department

Council Meeting Of: October 20, 2015

Sam Perry
Prepared By

Account Code No. #:

Budgeted Amount:

October 15, 2015
Date Prepared

HAPC MEETING REPORT – October 7, 2015

OLD BUSINESS

Architect Greg Meyer from Robert Treadon and Associates presented revised plans for the Princess Theater mixed-use building located at 10 North Beech Street. Additionally, staff and the contractor updated the Commission on the findings regarding the canopy preservation. Only the exterior trim would be re-used on the new building. A variance would be required to re-use the nonconforming marquee sign on the new building.

The architect explained the changes that would be visible from the alley, which would be the expanded fourth floor area toward the alley. The fourth floor façade would not be any closer to Beech Street than the previously approved design. The Commission deliberated and unanimously approved the revised design with the exception of a request for revised window proportions. All previous conditions of approval would still apply. A revised plan regarding the window proportions would be submitted to staff at a later date.

A report was made regarding the success of the September 17 and 18 Building Doctor program and the desire to repeat a similar local-led version in the future. The Ohio Historic Preservation Office version rotates to other cities.

The status of several Uptown building and sign projects was discussed.

There were no new business items.

The meeting was followed by a training work session and discussion of the updating of HAPC codes, policies and guidelines.

Next Regular meeting is November 4, 2015

Department Head: JHC / 10/15/15
City Attorney: ____ / ____
City Manager: DRE / 10/16/15

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to City Manager		Finance Originating Department
Council Meeting Of :	10/20/2015	
Account Code No. :	see below	Joe Newlin Prepared By
Budgeted Amount :		10/14/2015 Date Prepared

Agenda Title:	**2015 Supplemental Budget #7**
Recommendation:	**Approve**

Issue 1
To reflect projected OVI Grant funds receipts and expenditures for the whole year October 2015 - September 2016
This will be the same as the 2016 budgeted numbers which can be adjusted for funds received through the end of 2015 with a supplemental budget adjustment in 2016.

Action Needed:

Revenue Side

OVI Task Force Fund (419)	224,408.00	Grant proceeds

Expense Side

OVI Task Force Fund (419)	56,082.00	Personnel Services
OVI Task Force Fund (419)	168,326.00	Operating Expenses

Net Effect on Fund Balance/(s) Increase/(Decrease) -

Issue 2
To reflect funds need to cover the cost of full time HR director through the end of the year salary & benefits

Action Needed:

Revenue Side

N/A

Expense Side

General Fund (110) department 450	15,331.00	Appropriation from unencumbered balance for full time HR Director
Water Fund (321) department 818	3,283.00	Appropriation from unencumbered balance for full time HR Director
Sewer Fund (331) department 838	3,283.00	Appropriation from unencumbered balance for full time HR Director

Net Effect on Fund Balance/(s) Increase/(Decrease) (21,897.00)

Issue 3
To reflect funds need to cover the cost of 2 unbudgeted retirements in the Finance Department

Action Needed:

Revenue Side

N/A

Expense Side

General Fund (110) department 420	9,225.00	Appropriation from unencumbered balance for unbudgeted retirements
Water Fund (321) department 814	13,000.00	Appropriation from unencumbered balance for unbudgeted retirements
Sewer Fund (331) department 834	13,000.00	Appropriation from unencumbered balance for unbudgeted retirements
Refuse Fund (341) department 854	9,950.00	Appropriation from unencumbered balance for unbudgeted retirements

Net Effect on Fund Balance/(s) Increase/(Decrease)	(45,175.00)
Increase/(Decrease)	(67,072.00)
Breakdown by Fund	
General (110)	(24,556.00)
Water (321)	(16,283.00)
Sewer (331)	(16,283.00)
Refuse (341)	(9,950.00)
OVI Task Force (419)	-
Net Effect on Fund Balance/(s)	(67,072.00)

Approved By:		Initials	Date
	Department Head:	[illegible]	1/12/15/15
	City Manager:	DRE	1/10/16/15

F:\General Accounting\2015\Ordinances\Supplementals\Staff Report SB 7

ORDINANCE NO.

AN ORDINANCE AMENDING ORDINANCE NO. 3286. SUPPLEMENTAL BUDGET ORDINANCE NUMBER 7 TO MAKE SUPPLEMENTAL APPROPRIATIONS FOR FISCAL YEAR 2015.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: Additional appropriations are needed for the current fiscal year and monies are available for appropriation in those funds, and changes to estimated revenues;

SECTION 2: The following increase/(decrease)in revenues be made:

OVI Task Force Fund 419	224,408.00

SECTION 3: The following increase/(decrease)in appropriations from unencumbered balances be made:

General Fund 110	15,331.00
General Fund 110	9,225.00
Water Fund 321	3,283.00
Water Fund 321	13,000.00
Sewer Fund 331	3,283.00
Sewer Fund 331	13,000.00
Refuse Fund 341	9,950.00
OVI Task Force Fund 419	58,082.00
OVI Task Force Fund 419	168,326.00

SECTION 4: In all other respects, Ordinance No. 3286 shall remain in full force and effect.

SECTION 5: This ordinance shall take effect immediately upon its adoption.

MAYOR

ADOPTED:

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Community Development
Originating Department

Council Meeting Of: October 20, 2015

Account Code No. #:

Jung-Han Chen
Prepared By

Budgeted Amount:

October 12, 2015
Date Prepared

Agenda Title:	**Resolution Accepting a Petition to Establish a Neighborhood Conservation Overlay District and Referring the Petition to the Planning Commission for Recommendation**

Recommendation: Approval

Discussion:
The Residential Conservation Overlay District legislation was adopted by the City Council in 2012 to protect residential neighborhoods, maintain an attractive community appearance, and to provide a desirable living environment by restricting residential properties to be rented to no more than two unrelated individuals. The process to establish an overlay district begins with a petition with signatures of more than two-thirds of property owners within the proposed district. This petition goes before City Council for acceptance and the petition is then referred to the Planning Commission for review.

This petition for acceptance was filed by residents in the neighborhood of Hidden Creek Drive, Deer Trail Circle and Fox Run Circle on October 6, 2015. There are a total of 45 parcels contained in the proposed overlay district boundary. The petition shows 43 signatures obtained and the date when the owners signed the petition. A map of the proposed area is attached illustrating the area for consideration.

The signatures supporting this petition exceed the two-thirds requirement of the parcels of this petitioned area. The signatures represent 45 parcels within the boundary, which is 96%. Additionally, the boundary of the proposed overlay district also satisfies the general boundary requirements of Section 1146 of the Codified Ordinances. This overlay is the 12th petition for overlay districts that Council is accepting.

This is the first step in creating a neighborhood conservation overlay district and requires City Council to formally accept the petition and forward this petition to the Planning Commission for review. Staff recommends approval of this resolution.

Approved by:

	Initial	Date
Department Head:	JHC	10/15/15
City Attorney:		
City Manager:	DLRE	10/16/15

RESOLUTION NO.

RESOLUTION OF COUNCIL ACCEPTING THE PETITION AS REQUIRED BY OXFORD CODIFIED ORDINANCE §1146.03 TO ESTABLISH A NEIGHBORHOOD CONSERVATION OVERLAY DISTRICT FOR THAT AREA OF HIDDEN CREEK DRIVE, DEER TRAIL CIRCLE, AND FOX RUN CIRCLE AS SET FORTH ON EXHIBIT "A" ATTACHED HERETO AND REFERRING THE PETITION TO THE OXFORD PLANNING COMMISSION FOR RECOMMENDATIONS TO CITY COUNCIL.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The Clerk of Council and the Community Development Director having determined pursuant to Oxford Codified Ordinance §1146.03(b) that the Petition to establish a Neighborhood Conservation Overlay District as set forth on Exhibit "A" attached hereto conforms to the petition requirements of Oxford Codified Ordinance §1146.03 and recommends that the petition be referred to the Oxford Planning Commission to make recommendations to City Council.

SECTION 2: City Council accepts the recommendation of the Clerk of Council and the Community Development Director and further refers the petition to establish a Neighborhood Conservation Overlay District as set forth on Exhibit "A" attached hereto to the Oxford Planning Commission to make recommendations to City Council.

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

____
MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

EXHIBIT "A"

CITY OF OXFORD
HOME OF MIAMI UNIVERSITY

Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District Petition Boundaries

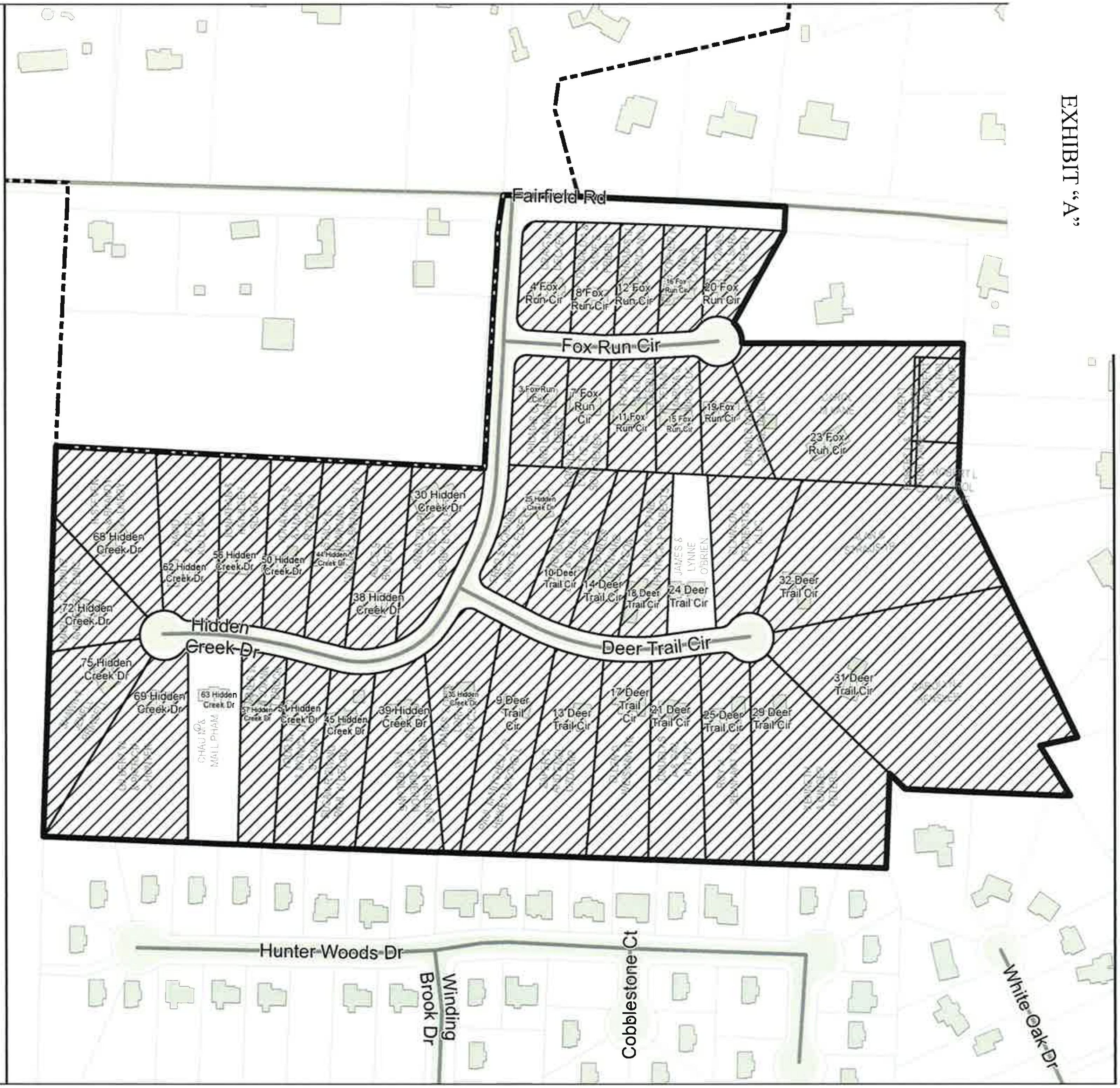
Legend

- Petition Area
- Petition Parcel: Signed
- Petition Parcel: Not Signed
- Oxford Corporation Limit
- Address Point
- Parcel
- Building Footprint
- Paved Roadway

N

1 inch = 275 feet

The City of Oxford does not guarantee the dimensional accuracy of this map. Precise dimensional accuracy should be based upon recorded deeds, plats or a professional survey.



RECEIVED
OCT 06 2015
CITY OF OXFORD

(Statement of Petition)

OXFORD ZONING PETITION FOR RESIDENTIAL CONSERVATION OVERLAY DISTRICT

This petition is submitted, pursuant to Oxford zoning code chapter 1146, to request City Council to introduce an ordinance accepting a petition which would allow the initiation of a zoning map amendment to create a district within the described boundaries, which would restrict the ability of property owners to rent their property to more than two unrelated individuals.

This petition, if accepted, would allow the petitioner to initiate a zoning map amendment to restrict any property within the district to be rented to no more than two unrelated individuals. This petition will not affect properties already licensed.

Boundary description:

The proposed boundary of this neighborhood overlay includes all the homes and lots accessed from Hidden Creek drive, Deer Trail Circle, and Fox Run Circle. The exterior boundary follows the rear lot lines of those homes.

Circulators:

Christopher Church
16 Fox Run Circle
(513) 523-4356
churchcr@MiamiOH.edu

Christopher R Church

David Kullman
62 Hidden Creek Drive
(513) 523-3887
kullmade@MiamiOH.edu

David E. Kullman

Candace Crist
3 Fox Run Circle
(513) 524-3040
cristcl@MiamiOH.edu

Candace L. Crist 9-25-2015

Douglas Meikle
10 Deer Trail Circle
(513) 524-9190
meikled@MiamiOH.edu

Douglas Meikle

Deer Trail 113

Petition for Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District, Oxford, Ohio

Petition Initiator: David Kullman, 62 Hidden Creek Drive

I, the undersigned, do hereby state that I am an owner of a property within the boundaries designated by the petition and that my residence is truly stated in opposite by the signature below.

This petition, if adopted, would allow the petitioners to initiate a zoning map amendment pursuant to Chapter 1146 of the city's zoning code to restrict any property within the district to be rented to no more than two unrelated individuals. This petition will not affect properties already licensed.

Please see attached map for boundaries.

OCT 06 2015

Date	Address	Name(s)	Signature	Notes
10/2/15	DEER TRAIL CIR	CLAWSON PROPERTIES II LLC	Barbara Clawson	
10/4/15	9 DEER TRAIL CIR	PAUL M MITCHELL JR HEIKE R MITCHELL	Paul M Mitchell	
10/3/15	10 DEER TRAIL CIR	DOUGLAS B & SUSAN B MEIKLE	Douglas Meikle Susan Meikle	
10/3/15	13 DEER TRAIL CIR	ZAFER D AND EMEL OZDEMIR	[illegible]	
10/5/15	14 DEER TRAIL CIR	CHARLES EDWARD WATSON	Charles Watson	
10/4/15	17 DEER TRAIL CIR	ELLEN D WEISMAN TR	Ellen D. Weisman, trustee	
9/30/15	18 DEER TRAIL CIR	WILLIAM P AND PATRICIA P ROBERTS	William P. Roberts	
10/3/15	21 DEER TRAIL CIR	DOUGLAS A & GAIL M TROY	Douglas A. Troy Gail M. Troy	
10/3/15	24 DEER TRAIL CIR	JAMES & LYNNE O'BRIEN		Decline
10/3/15	25 DEER TRAIL CIR	ROY H REINHART TR	Betty J. Reinhart	
10/3/15	29 DEER TRAIL CIR	KENNETH & GINGER PETERS	Kenneth Peters	

Petition for Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District, Oxford, Ohio

Petition Initiator: David Kullman, 62 Hidden Creek Drive

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Please see attached map for boundaries.

Date	Address	Name(s)	Signature	Notes
10/5/15	31 DEER TRAIL CIR	CAROLYN J HENSLER	Carolyn J Hensler	
10/3/15	32 DEER TRAIL CIR	ALAN C STRAUS TR	Alan C. Straus	
	FOX RUN CIR	ROBERT & CAROL M KANE		
	FOX RUN CIR	ROBERT L & CAROL KANE		
	FOX RUN CIR	ROBERT & CAROL M KANE		
	FOX RUN CIR	ROBERT L & CAROL M KANE		
	3 FOX RUN CIR	THOMAS O AND CANDACE L CRIST		
	4 FOX RUN CIR	CRAIG M DECKER		
	7 FOX RUN CIR	RONALD F & LYNETTE M SCHLOEMER		
	8 FOX RUN CIR	DONALD A & JAMIE E PRIBBLE		
	11 FOX RUN CIR	RICHARD & RUTH KEEBLER		

FOX RUN /15 ..
(11 homes)

Petition for Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District, Oxford, Ohio

OCT 06 2015
CITY OF OXFORD

Petition Initiator: David Kullman, 62 Hidden Creek Drive

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Please see attached map for boundaries.

Date	Address	Name(s)	Signature	Notes
	~~31 DEER TRAIL CIR~~	~~CAROLYN J HENSLER~~		
	~~32 DEER TRAIL CIR~~	~~ALAN C STRAUS TR~~		
10/5/15	FOX RUN CIR	~~ROBERT~~ & CAROL M KANE	Carol M. Kane	
10/5/15	FOX RUN CIR	ROBERT L & CAROL KANE	Carol M. Kane	
10/5/15	FOX RUN CIR	ROBERT & CAROL M KANE	Carol M. Kane	
10/5/15	FOX RUN CIR	ROBERT L & CAROL M KANE	Carol M Kane	
9-24-15 9-24-2015	3 FOX RUN CIR	THOMAS O AND CANDACE L CRIST	Thomas O. Crist Candace L. Crist	
9/30/15	4 FOX RUN CIR	CRAIG M DECKER	Craig M Decker	
9/25/15	7 FOX RUN CIR	RONALD F & LYNETTE M SCHLOEMER	Lynette Schloemer [illegible]	
10/3/15	8 FOX RUN CIR	DONALD A & JAMIE E PRIBBLE	Donald A. Pribble Jamie E. Pribble	
10/3/15	11 FOX RUN CIR	RICHARD & RUTH KEEBLER	[illegible] Ruth Keebler	

Petition for Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District, Oxford, Ohio

Petition Initiator: David Kullman, 62 Hidden Creek Drive

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Please see attached map for boundaries.

Date	Address	Name(s)	Signature	Notes
10/5/15	12 FOX RUN CIR	THOMAS M PORCANO	[signature]	
9-24-15	15 FOX RUN CIR	PETER M & MARCIA B MAGOLDA	Marcia Baxter Magolda Peter M. Magolda	
10-1-15	16 FOX RUN CIR	CHRISTOPHER R & LINDA S CHURCH	Christopher R Church Linda S Church	
9-24-15	19 FOX RUN CIR	DONALD NORRIS JANICE TAYLOR	[signature] Janice Taylor	
10-3-15	20 FOX RUN CIR	THOMAS W & SARA M SPEH	[signature] [signature]	
10-3-15	23 FOX RUN CIR	CAROL M KANE	Carol M Kane	
	25 HIDDEN CREEK DR	FRED S SCHNABL JANICE L ELZEY		
	30 HIDDEN CREEK DR	LINDA SILVER COLEY BOBBY E COLEY		
	35 HIDDEN CREEK DR	JAMES T ORIS LORI G ISAACSON		
	38 HIDDEN CREEK DR	ALICE S BOLGER		
	39 HIDDEN CREEK DR	ROBERT R ROLLINS M CARMERON HAY ROLLINS		

OCT 0? 2015

HIDDEN CREEK (1

Petition for Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District, Oxford, Ohio

Petition Initiator: David Kullman, 62 Hidden Creek Drive

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Please see attached map for boundaries.

Date	Address	Name(s)	Signature	Notes
	12 FOX RUN CIR	THOMAS M PORCANO		
	15 FOX RUN CIR	PETER M & MARCIA B MAGOLDA		
	16 FOX RUN CIR	CHRISTOPHER R & LINDA S CHURCH		
	19 FOX RUN CIR	DONALD NORRIS JANICE TAYLOR		
	20 FOX RUN CIR	THOMAS W & SARA M SPEH		
	23 FOX RUN CIR	CAROL M KANE		
9/26/15	25 HIDDEN CREEK DR	FRED S SCHNABL JANICE L ELZEY	Jan E. Elzey	
9/26/15	30 HIDDEN CREEK DR	LINDA SILVER COLEY BOBBY E COLEY	Bobby E. Coley	
9/26/15	35 HIDDEN CREEK DR	JAMES T ORIS LORI G ISAACSON	James T Oris Lori G Isaacson	
9/25/15	38 HIDDEN CREEK DR	ALICE S BOLGER	Alice S. Bolger	
9/25/15	39 HIDDEN CREEK DR	ROBERT R ROLLINS M CARMERON HAY ROLLINS	Robert R. Rollins	

Petition for Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District, Oxford, Ohio

Petition Initiator: David Kullman, 62 Hidden Creek Drive

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Please see attached map for boundaries.

Date	Address	Name(s)	Signature	Notes
10/4/15	44 HIDDEN CREEK DR	STACY N BRINKMAN WILLIAM J BRINKMAN II	[illegible]	
9/28/15	45 HIDDEN CREEK DR	SUSAN R EWING PAUL W DECOU	Susan [illegible]	
9/25/15	50 HIDDEN CREEK DR	JONATHAN S & AMANDA R PYZOHA	[illegible]	
	51 HIDDEN CREEK DR	TODD M & MONICA L SPOHN		See Next Page
9/25/15	56 HIDDEN CREEK DR	JONATHAN & KATHLEEN SLAGER	Katie J. [illegible]	
9/25/15	57 HIDDEN CREEK DR	JAMES W & JOANN T BROCK	[illegible] Brock	
9/25/15	62 HIDDEN CREEK DR	DAVID & KAREN KULLMAN	David E. Kullman	
9/25/15	63 HIDDEN CREEK DR	CHAU M & MAI L PHAM	~~[illegible]~~	DECLINED
9/25/15	68 HIDDEN CREEK DR	R STEVEN & BRANDY L DARBY	[illegible]	
9/25/15	69 HIDDEN CREEK DR	GILBERT W & PATRICIA J HUNTER	Patricia J. [illegible]	
	72 HIDDEN CREEK DR	MARC NACHOWITZ ANN-ELIZA LEWIS	[illegible] [illegible]	

Petition for Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District, Oxford, Ohio

Petition Initiator: David Kullman, 62 Hidden Creek Drive

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Please see attached map for boundaries.

Date	Address	Name(s)	Signature	Notes
	44 HIDDEN CREEK DR	STACY N BRINKMAN WILLIAM J BRINKMAN II		
	45 HIDDEN CREEK DR	SUSAN R EWING PAUL W DECOU		
	50 HIDDEN CREEK DR	JONATHAN S & AMANDA R PYZOHA		
9/28/15	51 HIDDEN CREEK DR	TODD M & MONICA L SPOHN	Todd M. Spohn Monica Spohn	
	56 HIDDEN CREEK DR	JONATHAN & KATHLEEN SLAGER		
	57 HIDDEN CREEK DR	JAMES W & JOANN T BROCK		
	62 HIDDEN CREEK DR	DAVID & KAREN KULLMAN		
	63 HIDDEN CREEK DR	CHAU M & MAI L PHAM		
	68 HIDDEN CREEK DR	R STEVEN & BRANDY L DARBY		
	69 HIDDEN CREEK DR	GILBERT W & PATRICIA J HUNTER		
	72 HIDDEN CREEK DR	MARC NACHOWITZ ANN-ELIZA LEWIS		

Petition for Hidden Creek Deer Trail Fox Run Neighborhood Conservation Overlay District, Oxford, Ohio

Petition Initiator: David Kullman, 62 Hidden Creek Drive

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This petition, if adopted, would allow the petitioners to initiate a zoning map amendment pursuant to Chapter 1146 of the city's zoning code to restrict any property within the district to be rented to no more than two unrelated individuals. This petition will not affect properties already licensed.

Please see attached map for boundaries.

Date	Address	Name(s)	Signature	Notes
9/28/15	75 HIDDEN CREEK DR	SHAWN & JENELL PRINCELL	Jenell Princell	

OCT 06 2015
CITY OF OXFORD

Fairfield Rd
Fox Run Cir
Hidden Creek Dr
Deer Trail Cir
Hunter Woods Dr
Winding Brook Dr
White Oak Dr
6436
6420
6344
6334
6324
6345
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6351
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215
477
481
485
482
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30
365
315
200
RECEIVED
OCT 06 2015
CITY OF OXFORD

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Finance
Originating Department

Council Meeting Of: 10/20/15

Joe Newlin
Prepared By

Account Code No. ____________________

Budgeted Amount: ________________

10/15/15
Date Prepared

Agenda Title:	**City of Oxford Income Tax Ordinance**

Recommendation:	**Approve**

Discussion:

The Finance Department recommends approval of the City of Oxford Income Tax ordinance. Due to the passage of House Bill 5 the City of Oxford has to initiate a new Income Tax ordinance by January 1, 2016. The ordinance cannot conflict with the bill as passed. RITA who administers the City of Oxford's Income Tax collection drafted a model ordinance to comply with the new law. The City of Oxford's Law Department used this draft and made the appropriate changes which were then reviewed by RITA's Law Department. The ordinance presented to Council is the result of that work.

The City of Oxford will keep its current Income Tax Ordinance on the books for a minimum of 6 years to allow all statutory periods to be exhausted covering any prior years income tax returns.

- Net operating loss carry forward is now 5 years as opposed to 3 years in our old ordinance.
- New residency rules included 25 generally- recognized factors included.
- Casual entrant exemption changes from 12 days to 20 not retroactive to the first day except for construction contractors expecting to work for more than 20 days.
- Casual entrant exemption will also not apply to employers with less than $500,000 in annual revenue. These taxes will be due to the municipality where the businesses are located.

See attachment for more extensive listing provided by RITA.

Approved By:

	Initial Date
Department Head:	10/15/15
City Manager:	10/16/15

RITA
REGIONAL INCOME TAX AGENCY
Founded in 1971

Memorandum

To: RITA Member Municipalities

CC: Member Services and Don Smith, Executive Director

From: Amy L. Arrighi, Amber E. Greenleaf and Robert Meaker

Date: 12/12/2014

Re: Substitute House Bill 5

Substitute House Bill 5 (the "Bill") has now passed both the Ohio House and Senate and is expected to be signed by the Governor at any time. Most provisions of the Bill go into effect January 1, 2016. Over the course of the next several months the Agency will be developing a model income tax ordinance and rules and regulations that incorporate the necessary provisions of the Bill and will be providing various educational opportunities to its members and other municipal officials as we prepare to administer the new provisions.

Set out in this memorandum is a brief summary of the provisions that are deemed to have the most significant impact on municipal income tax revenues and administration, and those that were the most heavily debated during the legislative process. We will soon be providing to our members a more comprehensive analysis of all of the provisions of the Bill, with line number and code section references that will assist you in navigating this very large piece of legislation. For your further reference, the Legislative Service Commission has issued its analysis of the Bill, which can be found at http://www.lsc.state.oh.us/analyses130/h0005-rs-130.pdf

General Assembly Restrictions/Home Rule Provisions

The Bill specifically restricts the taxing powers of municipalities by prohibiting municipalities from levying an income tax unless that income tax is levied in accordance with Chapter 718 of the Ohio Revised Code.

Net Operating Loss Carryforward

All municipalities will be required to allow a 5-year net operating loss carryforward ("NOL CF") beginning with losses incurred in tax year 2017. For those municipalities that do not have a NOL CF in place now, this means that CF losses will be allowed to offset current year taxable income beginning in tax year 2018.

For losses incurred in tax years 2017 through 2021, deductions for NOL CFs will be limited to 50% for tax years 2018 through 2022, and, to the extent not exhausted, will be allowed at 100% beginning with tax year 2023. All municipalities will apply this 50% phase-in, even those currently offering a 5-year NOL CF.

The Bill establishes the Municipal Income Tax Net Operating Loss Review Committee and membership on the Committee. The Committee is to evaluate and quantify the potential fiscal impact on municipalities of allowing the 5-year NOL CF and report its findings to the Ohio House and Senate leadership no later than May 1, 2017. The Committee is also to make recommendations to address or mitigate municipal revenue shortfalls that result from the NOL CF requirements.

Pass-Through Entities

All pass-through entities ("PTEs") will be taxed at the entity level. Individual owners of PTEs will report PTE gains and losses in their resident community, subject to the credit provided by the resident municipality.

Current-Year Offsets

All municipalities will be required to allow resident individuals to offset current-year PTE losses against PTE gains and any other Schedule C, E or F income (and vice-versa) when calculating their municipal taxable income for residence tax purposes. Distributive share losses from an S-Corporation may only be allowed as a deduction if S-Corporation distributive gains are subject to tax in the municipality.

Transient Taxpayers (a.k.a. Occasional Entrant Rule)

With some limited exceptions, non-resident employers will not be required to withhold municipal income tax from the wages of a non-resident employee for services performed in a municipality on 20 or fewer days in a calendar year. Once an employee reaches the 21st day of services performed in the municipality, the employer must withhold tax for the municipality beginning with the 21st day. The employer must withhold tax for the municipal corporation of the employee's principle place of work for the first 20 days. The Bill defines a day for purposes of applying the rule.

An employer with less than $500,000.00 of total revenue in the preceding year (defined as a "small employer") is not required to withhold municipal income tax for any municipality other than the employee's principal place of work, regardless of the number of days employees spend working in other municipalities.

Qualifying Wages

The Bill makes several changes to the now uniform definition of "qualifying wages." Qualifying wages is the uniform wage base for municipal income tax payment and withholding.

One change will require each municipality to ensure that its income tax ordinance, by December 31, 2015, is clear as to the municipality's intent for the taxation or exemption of nonqualified deferred compensation plans and stock options.

The Bill also adds a new deduction of exempt income from the qualifying wage calculation, to the extent exempt income is included in the qualifying wage base. Items of income that are exempt from municipal income tax are contained in a separate section of the Bill.

Supplemental Executive Retirement Plans (SERPs)

Nothing in the Bill directly determines whether SERPs (a type of nonqualified deferred compensation plan) are taxable wages or tax exempt pensions.

RITA
REGIONAL INCOME TAX AGENCY
Founded in 1971

Assessments

The Bill defines an "assessment" as being a written finding by the tax administrator that commences the taxpayer's time to appeal a matter to the municipality's local board of review and describes the notice requirements for any such assessment. An assessment does not include billing statements, requests for additional information, notifications of mathematical errors and the like. Tax administrators will be required to issue appealable assessments when denying refund claims made on an amended tax return. When denying refunds claimed on originally filed returns, tax administrators will not be required to issue an appealable assessment, but will be required to notify the taxpayer how the taxpayer can request an appealable assessment related to that refund denial.

Income Apportionment

The Bill permits a net profit taxpayer to request the use of an alternative apportionment method on an originally filed or amended net profit return if the request is in writing and accompanies the return. The tax administrator may deny the request by issuing an appealable assessment to the taxpayer.

Local Board of Tax Review

As is the case in existing law, municipalities must maintain a local board of tax review to hear taxpayer appeals. Beginning January 1, 2016, the makeup of these boards must be consistent with the Bill. The boards will be required to have three (3) members, two (2) of whom will be appointed by the legislative authority of the municipal corporation and one (1) who will be appointed by the top administrative official of the municipality. The two (2) appointed by the legislative authority may not be employees, elected officials or contractors of the municipality at any time during their term or the five (5) years immediately preceding the date of appointment. The member appointed by the top administrative official may be an employee of the municipal corporation, but may not be the director of finance, the tax administrator or any other employee involved in the administration of the municipal income tax.

Consolidated Returns

The Bill makes significant changes to the way in which consolidated net profit returns are to be administered. Consolidated net profit filers will be permitted to decide, each tax year, whether or not the consolidated group will include certain profits/losses from PTEs in its filings. This will create uncertainty and complexity. The Bill also permits consolidated filers to opt-out of consolidated filing after five (5) years without the permission of the tax administrator.

Residency and Domicile

The Bill codifies 25 factors that may be considered when determining whether or not an individual is domiciled in a municipal corporation for purposes of municipal income tax. Only these factors may be considered. One (1) factor includes consideration of the number of "contact periods" the individual has with the municipal corporation, but contains no number threshold above which the taxpayer is deemed to be domiciled in a municipality.

Audits

An "audit" is defined in the Bill as the examination of a person or the inspection of the books, records, memoranda or accounts of the person for the purpose of determining liability for a municipal income tax. The Bill also contains a separate section detailing the taxpayer's rights before, during and after an audit.

Outside of the scope of an audit, the Bill is clear that tax administrators have the right to examine books, records, state and federal tax returns and to compel attendance and production of documents by subpoena in order to determine municipal income tax liability when a taxpayer has failed to file a municipal income tax return.

Increase to Minimums

Under the Bill, no amounts under $10 will be refunded or collected.

$200 Minimum Estimates

The Bill requires estimated payments only from taxpayers whose estimated liabilities exceed $200.00. Estimated payments will be due quarterly on the 15th day of the fourth, sixth, ninth and twelfth months. This represents an acceleration of the final quarterly payment. The estimated payment deminimus provision will result in a negative impact on cash flow for tax year 2016 as payments that would otherwise be received as estimates during 2016 will be delayed until the filing of the tax year 2016 income tax return in April, 2017.

Gambling and Lottery

The Bill provides that all winnings from lottery, gambling, sweepstakes, games of chance, prizes or awards, and the like, will be taxable. Only professional gamblers are permitted to take deductions against these winnings.

Taxpayers Under 18 Years of Age

The Bill permits municipalities to grandfather their treatment of taxpayers under the age of 18 years. In municipalities that first impose a tax after January 1, 2016, the income of taxpayers under the age of 18 years will be taxable.

Throwback of Sales

The Bill makes no modification to the sales throwback provision as it exists in current law.

Compliance and Enforcement Provisions

The Bill maintains current enforcement options through the courts, with the same statutes of limitation in place today. The statutes of limitation will be tolled (the clock stops running) during the time period that a matter is under appeal at a local board of review or higher. Parties to litigation are responsible for their own attorney fees and litigation expenses; however, a municipality may recover from a taxpayer its post-judgment collection costs.

The Bill provides uniform penalty (15% of tax for individuals and net profit filers, 50% of tax for withholders) and interest rates (Federal short-term rate plus 5%) and provides that any interest that must be paid to a taxpayer on a late-issued refund will be subject to the same interest rate that the municipality may charge for unpaid/late paid tax.

Uniform Filing Dates and Thresholds

The Bill establishes uniform filing dates and thresholds for income tax withholding by employers and permits municipalities to require electronic submission from employers if the employer is required to make electronic submission at the federal level. The Bill ties the due date of the annual municipal income tax return to the due date for the state individual income tax return. And with respect to extensions, taxpayers receive an automatic extension at the municipal level if such an extension is taken at the federal level. Extended returns will be due on the same date that they are due at the federal level, which represents an acceleration of the due date as compared to current law. Under current law taxpayers on extension have an additional 46 days after the federal extension to file the extended municipal return.

Should you have any questions regarding the legislation, please contact the Member Services Department at 866.252.0913.

ORDINANCE NO.

AN ORDINANCE TO ADOPT CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE CITY OF OXFORD REGARDING MUNICIPAL INCOME TAX EFFECTIVE JANUARY 1, 2016.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities.

SECTION 2: Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality's power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes."

SECTION 3: The General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio.

SECTION 4: More specifically, the General Assembly enacted H. B. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code.

SECTION 5: Upon a detailed review of H. B. 5 and the Codified Ordinances of the City of Oxford, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code.

SECTION 6: That Chapter 182 of the Codified Ordinances be adopted to read as set forth in the document entitled "Chapter 182, Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

SECTION 7: This Ordinance shall take effect at the earliest time allowed by law.

____
MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL
INTRODUCED BY: KEVIN MCKEEHAN
PREPARED BY: LAW (STAFF)

EXHIBIT 'A'

CITY OF OXFORD INCOME TAX ORDINANCE

Effective January 1, 2016

Chapter No. 182

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)(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.

(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)(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)(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 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)(b) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(1)(h) of this section.

(c) For the purposes of this Chapter, and notwithstanding division (C)(24)(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.

(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. 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 4, 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) "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.

(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 718.01as 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)(b)(i)(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~~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 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 day of the month following the end 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 4 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 ordinance/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; 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.

(I) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. 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 (C)(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 2(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 (15^{th}) 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 (15^{th}) 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 (15^{th}) 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 (15^{th}) 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 (15^{th}) 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 or before the fifteenth (15^{th}) 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 (15^{th}) 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 5.

(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 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.

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.

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 ORDINANCE.

(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 of this ordinance 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.