



Village of Kirby

130 S. Main St. P.O. Box 63 Kirby, Ohio 43330-0063

ORDINANCE 3-2001

An Ordinance to revise Ordinance No. 2-1988, of the Village of Kirby, Ohio, to levy a Municipal income tax of 1%.

Be it ordained by the Council of the Village of Kirby, that the following amendment to Ordinance 2-1988, regarding the Municipal Income Tax, shall be enacted and be in full force at the earliest date allowed by law following passage of this legislation, and shall be considered an addition to existing Village of Kirby Municipal Income Tax law in effect:

I. Violations of Income Tax Ordinance.

1. Any taxpayer or person who:

- A. Fails, neglects or refuses to make any return or declaration required of the ordinance;
- B. Makes any incomplete, false or fraudulent return;
- C. Fails, neglects or refuses to pay the tax, penalties or interest imposed by the ordinance;
- D. Fails, neglects or refuses to withhold the tax from an employee or remit such withholding to the Village of Kirby Income Tax Department;
- E. Refuses to permit the tax administrator or any duly authorized agent to examine books, records, papers and Federal or State income tax returns relating to the income or net profits of a taxpayer;
- F. Fails to appear before the tax administrator or Board of Appeal and to produce books, records, papers or Federal or State income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the tax administrator;
- G. Refuses to disclose to the tax administrator any information with respect to the income or net profits of a taxpayer;
- H. Fails to comply with the provisions of this chapter or any order or subpoena of the tax administrator or applicable authority;
- I. Attempts to do anything to avoid the payment of the whole or any part of the tax penalties or interest imposed by this chapter,

shall be considered in violation of Village of Kirby municipal income tax law.

2. Violators of these provisions shall be subject to a fine of not more than five hundred dollars (\$500.00) or imprisoned not more than six months or both, for each offense.
3. All prosecutions under this section must be commenced within the time prescribed under section 718.12 of the Ohio Revised Code.
4. The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required form shall not excuse one from making any information return, return or declaration, from filing such form or from paying the tax.

II. Tax Administrator.

The Clerk-Treasurer of the Village of Kirby is designated as tax administrator, charged with responsibility for administration of municipal Income Tax legislation.

The attached page labeled ORDINANCE 3-2001, page 2, is also a part of this ordinance and made a part thereof.