

CODIFIED ORDINANCES OF BEXLEY

PART EIGHT - BUSINESS REGULATION AND TAXATION CODE

TITLE TWO - Business Regulation

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- Chap. 820. Food Establishments and Handlers.
- Chap. 824. Garage and Yard Sales.
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CHAPTER 804
Amusement Arcades

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| 804.02 Operation; license required. | 804.08 License revocation or suspension. |
| 804.03 Application information. | 804.99 Penalty. |
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CROSS REFERENCES

Gambling - see GEN. OFF. Ch. 630

804.01 DEFINITIONS.

As used in this chapter, except where the context clearly indicates a different meaning:

- (a) "Amusement arcade" means any place of business where five or more game machines are located for the use or entertainment of persons patronizing the place of business.
- (b) "Amusement device" means any machine, device or instrument which, upon the insertion of a coin, token, slug or card, operates or may be operated as a game, contest or test of skill or other amusement of any kind. "Amusement device" does not include vending machines.

- (c) "Exhibitor" means any individual, corporation or other entity conducting business at a place of business where any amusement device is located for the use or entertainment of persons patronizing such place of business.
- (d) "Game machine" means any amusement device which, upon the insertion of a coin, token, slug or card, operates or may be operated as a game, contest or test of skill.
- (e) "Good moral character" means not having been convicted of a crime involving moral turpitude within five years next preceding the date of the application.
- (f) "Operator" means any individual, corporation or other entity conducting a business at a place of business which is an amusement arcade.
- (g) "Owner" means any individual, corporation or other entity owning title to any amusement device. (Ord. 39-82. Passed 9-14-82.)

804.02 OPERATION; LICENSE REQUIRED.

No individual, corporation or other entity shall be an operator of an amusement arcade at any place of business unless such operator holds a valid amusement arcade license for the place of business where such amusement arcade is operated. (Ord. 39-82. Passed 9-14-82.)

804.03 APPLICATION INFORMATION.

The original and renewal application for an amusement arcade license shall be upon a form prescribed by the Safety Director and shall set forth therein information such as the name and address of the operator, the address of the place of business which is to be the licensed amusement arcade, the year for which the license is sought, the number of game machines or amusement devices located at such place of business, the date of the application or approval for the special permit use issued by the Board of Zoning Appeals, and such other information as the Safety Director reasonably requires. The application shall be signed by the operator in whose name the license is to be issued. (Ord. 39-82. Passed 9-14-82.)

804.04 CORPORATIONS AND PARTNERSHIPS.

- (a) If the operator filing the application for a license under this chapter is a corporation, the application shall list the names of all officers and directors and any individual, corporation or other entity owning twenty-five percent or more of the issued and outstanding shares of any class of stock of such corporation.
- (b) If the operator filing the application for a license is a partnership, the application shall list the names of all partners.
- (c) The listing required of any corporation or partnership shall be repeated and further repeated for any corporation, partnership or other entity who or which appears as a shareholder or partner on the application. (Ord. 39-82. Passed 9-14-82.)

804.05 AFFIDAVIT REQUIRED.

The application for a license under this chapter shall be accompanied by an affidavit attesting to the good moral character of the operator and to the truth of the matters set forth in such application. No person shall swear falsely in any affidavit required to be filed under this section. (Ord. 39-82. Passed 9-14-82.)

804.06 LICENSE ISSUANCE; EFFECTIVE PERIOD; FEE.

The Safety Director is hereby authorized to issue amusement arcade licenses, in such form as he or she determines to be appropriate, for a period of up to one year, upon satisfaction of the following conditions:

- (a) The operator of the amusement arcade has properly filed the application required by this chapter.
- (b) A fee of five hundred dollars (\$500.00) has been paid.
- (c) The operator has, and, in the case of a corporation, the operator's officers, directors and twenty-five percent of the shareholders have been determined to be of good moral character.
- (d) The Director has determined that no other reasonable cause exists to deny the issuance of such license. (Ord. 39-82. Passed 9-14-82.)

804.07 LICENSE VALIDITY AND DISPLAY.

Each amusement arcade license shall be valid for only so long as the amusement arcade is operated by the operator listed on such license and at the place of business listed thereon. Each license shall be prominently displayed at the place of business listed thereon in view of the patrons of the amusement arcade. (Ord. 39-82. Passed 9-14-82.)

804.08 LICENSE REVOCATION OR SUSPENSION.

It shall be cause for revocation or suspension of an amusement arcade license by the issuing authority, or for nonrenewal of such license, for an operator or an operator's officers, directors, agents or employees, or for twenty-five percent of the shareholders of an operator, to:

- (a) Operate an amusement arcade for which such operator does not hold a valid license;
- (b) Fail to display the license, as required by this chapter;
- (c) Permit any violation of an ordinance of the City or statute of the State, for which a criminal penalty may be invoked, to take place at any amusement arcade operated by such operator; or
- (d) Be convicted of a crime involving moral turpitude.
(Ord. 39-82. Passed 9-14-82.)

804.99 PENALTY.

(a) Whoever violates or fails to comply with any of the provisions of this chapter, for which no penalty is otherwise provided, is guilty of a minor misdemeanor and shall be fined not more than one hundred dollars (\$100.00) for each offense. A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues. (Adopting Ordinance)

(b) Whoever violates Section 804.05 is guilty of a misdemeanor of the fourth degree and shall be fined not more than two hundred fifty dollars (\$250.00) or imprisoned not more than thirty days, or both, for each offense.
(Ord. 39-82. Passed 9-14-82.)

CHAPTER 820
Food Establishments and Handlers

<p>820.01 Operator's permit required; effective period; transferability; "food" defined. (Repealed)</p> <p>820.02 Permit application. (Repealed)</p> <p>820.03 Inspection; permit issuance; renewal; appeals. (Repealed)</p> <p>820.04 Posting of permit. (Repealed)</p> <p>820.05 Revocation of permit; appeals.</p>	<p>820.06 Handler's permit required; health examination; suspension of permit; expiration; exemptions.</p> <p>820.07 Sale for outdoor consumption prohibited.</p> <p>820.08 Food establishment licenses. (Repealed)</p> <p>820.99 Penalty.</p>
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CROSS REFERENCES

Bakeries - see Ohio R.C. Ch. 911
 Dairies and dairy products - see Ohio R.C. Ch. 917, Ch. 3717
 Marketing - see Ohio R.C. Ch. 925
 Pure Food and Drug Law - see Ohio R.C. Ch. 3715
 Food service operations - see Ohio R.C. Ch. 3732
 Board of Health - see ADM. Ch. 272
 Food stamps - see GEN. OFF. 642.28
 Sales from vehicles - see TRAF. 452.16

820.01 OPERATOR'S PERMIT REQUIRED; EFFECTIVE PERIOD; TRANSFERABILITY; "FOOD" DEFINED. (REPEALED)
 (EDITOR'S NOTE: Section 820.01 was repealed by Ordinance 55 -82, passed December 28, 1982. See Section 820.08.)

820.02 PERMIT APPLICATION. (REPEALED)
 (EDITOR'S NOTE: Section 820.02 was repealed by Ordinance 55-82, passed December 28, 1982. See Section 820.08.)

820.03 INSPECTION; PERMIT ISSUANCE; RENEWAL; APPEALS. (REPEALED)
 (EDITOR'S NOTE: Section 820.03 was repealed by Ordinance 55-82, passed December 28, 1982. See Section 820.08.)

820.04 POSTING OF PERMIT. (REPEALED)
 (EDITOR'S NOTE: Section 820.04 was repealed by Ordinance 55-82, passed December 28, 1982. See Section 820.08.)

820.05 REVOCATION OF PERMIT; APPEALS.

Any permit issued under this chapter shall be subject to revocation at the direction of the Health Commissioner for failure of the permittee named therein or any of his employees, agents or representatives to carry on the business or activities described in such permit in compliance with the laws of the State, the ordinances of the City, the regulations of the Board of Health and official orders made pursuant thereto. Upon notice of such revocation, the operation of such business or activity shall be immediately discontinued. The permittee may at any time within five days notify the Health Commissioner in writing of his intention to appeal such decision and may take an appeal from such revocation to the Board of Health within thirty days after such written notice. (Ord. 9-44. Passed 2-21-44.)

820.06 HANDLER'S PERMIT REQUIRED; HEALTH EXAMINATION; SUSPENSION OF PERMIT; EXPIRATION; EXEMPTIONS.

(a) Every employee connected with a food service operation, as defined by Ohio R.C. 3732. 01, food establishment, milk plant or any other place where food and/or drink is prepared, handled, stored, transported or sold and whose work brings him in contact with the handling of food, drink, utensils, equipment or patrons, shall have an unrevoked food handler permit issued by the Health Commissioner. No food service operation, food establishment, milk plant or other place where food and/or drink is prepared, handled, stored, transported or sold may employ any person or retain in its employ any person whose work brings him in contact with the handling of food and/or drink, utensils, equipment or patrons unless such person possesses such permit.

(b) The Health Commissioner or a physician authorized by him shall examine, make an x-ray of the chest and take a careful morbidity history of every person connected with a food service operation, food establishment or milk plant and all other persons employed where food and/or drink is prepared, handled, stored, transported or sold whose work brings them in contact with the handling of food and/or drink, utensils, equipment or patrons. Such persons shall furnish such information, submit to such physical examinations and submit such laboratory specimens as the Commissioner may require for the purpose of determining freedom from infection.

If such examination, x-ray or history suggests that such person may be a carrier of or infected with the causative agent of tuberculosis, typhoid or paratyphoid fever or any other communicable disease likely to be transmitted through food, drink, utensils or equipment or by contact, the Health Commissioner shall secure appropriate specimens of body discharges and cause them to be examined in a laboratory approved by him or by the State health authorities, and if the results justify, such person shall be barred from such employment.

(c) At any time, upon receipt of authentic information, the Health Commissioner may notify a permit holder that his food handler permit has been suspended until he has been re-examined and determined to be a proper person to possess an unrevoked food handler permit.

(d) Every food handler permit issued in accordance with this section shall expire thirty days after the next birthday of the permit holder.

(e) Any person who possesses an unrevoked food handler permit from any other municipality in the County having an ordinance similar to this section shall be exempt from this section unless his permanent place of employment is located in this Municipality. (Ord. 2-61. Passed 1-24-61.)

820.07 SALE FOR OUTDOOR CONSUMPTION PROHIBITED.

(a) No person, being the owner, proprietor, lessee, person in charge or employee of any restaurant, drive-in, lunch stand, store or other place of business, between the hours of 11:30 p.m. and 6:00 a.m. of the following morning, shall sell or serve or cause to be sold or served any food, drink or confection intended to be consumed on the premises of such restaurant, drive-in, lunch stand, store or other place of business, outside the building wherein the business of such seller is conducted, or on the streets or public ways adjacent thereto.

(b) This section shall not apply to restaurants, drive-ins, lunch stands, stores or other places of business maintaining lighted and attended parking lots in connection therewith when all parts of such parking lots are located in excess of 125 feet from any property zoned R-3-Low Density Single Family Residential, R-6-Medium Density Single Family Residential, R-12-Low Density Multifamily Residential, R-24-Medium Density Multifamily Residential, PUR-Planned Unit Residential or OS-Open Space. (Ord. 26-73. Passed 11-13-73.)

820.99 PENALTY.

Whoever violates or fails to comply with any of the provisions of this chapter is guilty of a minor misdemeanor and shall be fined not more than one hundred dollars (\$100.00). A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues.

CHAPTER 824
Garage and Yard Sales

824.01	License required.	824.05	Exemption.
824.02	Application information.	824.06	Permit refusal.
824.03	License fee; effective period.	824.99	Penalty.
824.04	Display of property; advertising.		

CROSS REFERENCES

Parking for advertising purposes - see TRAF. 452.15
Sales from vehicles - see TRAF. 452.16
Distribution of handbills - see GEN. OFF. 660.14
Peddlers and solicitors - see B. R. & T. Ch. 832

824.01 LICENSE REQUIRED.

No person shall publicly sell, or publicly offer for sale, tangible personal property, in a residence located in an R-3, R-6, R-12 or R-24 District or the yard, garage or outbuildings of such residence, without first having obtained a license from the City for that purpose and paid the license fee therefor, as hereinafter provided.
(Ord. 10-72. Passed 5-9-72.)

824.02 APPLICATION INFORMATION.

The application for a license required by Section 824.01 shall contain the name of the applicant, the address of the applicant's residence, the address where such tangible personal property is to be offered for sale, the dates on which the sale will be conducted, a general description of all the tangible personal property to be included in the sale and a statement as to whether or not such tangible personal property belongs exclusively to the applicant, and, if not, the names and addresses of the other owners.
(Ord. 10-72. Passed 5-9-72.)

824.03 LICENSE FEE; EFFECTIVE PERIOD.

The license fee to be charged shall be one dollar (\$1.00). The license shall be valid for not more than three consecutive days and shall be issued only to an adult person residing at the location of the sale or, in the event an estate is involved, to the personal representative or an adult heir, and no license shall be issued for the same location more than once every nine months. (Ord. 10-72. Passed 5-9-72.)

824.04 DISPLAY OF PROPERTY; ADVERTISING.

Prior to and during the conduct of a sale of tangible personal property, as permitted by this chapter, no person shall place or display any of such property in front of the building set-back line and no person shall place or permit any signs advertising, promoting or giving directions to such sale at any location other than the property on which the sale is being conducted. (Ord. 10-72. Passed 5-9-72.)

824.05 EXEMPTION.

A permit shall not be required for an owner to sell or offer for sale ten or fewer articles of tangible personal property inside his or her residence if no signs or advertising are placed or permitted to be placed outside the residence. (Ord. 10-72. Passed 5-9-72.)

824.06 PERMIT REFUSAL.

The Mayor may refuse a permit for any sale which would be detrimental to the residential nature of a neighborhood, it being the intention of this chapter to restrict such sales to casual sales of reasonably limited amounts of tangible personal property. (Ord. 10-72. Passed 5-9-72.)

824.99 PENALTY.

Whoever violates or fails to comply with any of the provisions of this chapter is guilty of a minor misdemeanor and shall be fined not more than one hundred dollars (\$100.00). A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues.

CHAPTER 828
Haulers

EDITOR'S NOTE: There are no sections in Chapter 828. This chapter has been established to provide a place for cross references and any future legislation.

CROSS REFERENCES

Loads dropping or leaking; tracking mud; removal required - see
TRAF. 440.06

Shifting load; loose load - see TRAF. 440.10

Commercial and heavy vehicles - see TRAF. Ch. 440, Ch. 442

Garbage and rubbish collection and disposal - see S.U. & P.S. Ch. 1060

CHAPTER 832
Peddlers and Solicitors

832.01	Door to door selling; public opinion polls.	832.03	Sales from or adjacent to public property.
832.02	Annoying building occupants.	832.99	Penalty.

CROSS REFERENCES

Home solicitation sales - see Ohio R.C. 1345.21 et seq.
 Charitable solicitations - see Ohio R.C. Ch. 1716
 Parking for advertising purposes - see TRAF. 452.15
 Sales from vehicles - see TRAF. 452.16
 Crying one's wares- see GEN. OFF. 648.11(b)(10)
 Littering - see GEN. OFF. 660.03
 Distribution of handbills - see GEN. OFF. 660.14
 Garage and yard sales - see B.R. & T. Ch. 824
 Transient dealers - see B. R. & T. Ch. 840

832.01 DOOR TO DOOR SELLING; PUBLIC OPINION POLLS.

(a) No person shall engage in door to door selling or solicitation or public opinion poll questioning in the City unless such person has first obtained a license under the provisions of this section.

(b) An applicant for a license shall pay a filing fee of three dollars (\$3.00), shall furnish a front head photograph not more than two and one-half inches by three and one-half inches and shall complete and execute an application, the form and questions of which shall be prepared by the Chief of Police.

(c) The Chief or officer in charge may withhold the issuance of the license for a reasonable time if he has reason to believe an investigation should be made prior to such issuance. (Ord. 5-69. Passed 2-11-69.)

(d) The Chief or officer in charge may issue a license to such applicant after consideration of the application and the results of any investigation, if such applicant is of full age, has a good reputation, has no criminal record, is not and has not been engaged in fraudulent activities and will comply with the laws of the State and the City. However, a license may be issued to an applicant under eighteen years of age if such applicant is a resident of the City. (Ord. 13-06. Passed 3-28-06.)

(e) The term of any license issued hereunder shall be for the balance of the calendar year. The renewal of any license issued hereunder shall be processed in the same manner as the original.

(f) Any such license may be suspended indefinitely and without notice by the Police Department, the Director of Public Safety or the Mayor if it is found that the application contains a false statement or upon complaint that such licensee has engaged in unreasonable sales techniques, used improper language, failed or refused to leave any premises upon request or violated any law of the City, the State or the United States. Such suspension may be appealed to the Mayor's Court of the City.

(g) No person shall engage in door to door sales or solicitations or conduct any public opinion poll when his license has been suspended or has expired.

(h) The provisions of this section shall not apply to volunteer solicitors for any charity approved by the Mayor or Council, or to solicitors for any church or synagogue located in the City.

(i) No person shall engage in door to door sales or solicitations or public opinion poll questioning after 8:00 p.m. or sundown, whichever is earlier.
(Ord. 5-69. Passed 2-11-69.)

832.02 ANNOYING BUILDING OCCUPANTS.

No person, being engaged in soliciting upon the premises of another in the City for the sale of any article, goods or merchandise, or for the subscription to any book, magazine or other literature, shall disturb or annoy the occupant of such premises, or gain admittance to such premises other than by the consent or invitation of the occupant thereof, or refuse to leave such premises upon the request of such occupant.
(Ord. 36-37. Passed 11-23-37.)

832.03 SALES FROM OR ADJACENT TO PUBLIC PROPERTY.

No person shall sell, barter, offer for sale or expose for sale, at retail or wholesale, any goods, wares, substance for human consumption or any commodity or other article, upon public streets or alleys, or in entrances to buildings or other premises, or upon vacant lots or other tracts of land within 500 feet of the property line of any school, between the hours of 8:00 a.m. and 4:30 p.m. on days when the school is in session, except at events conducted by or authorized by the school authorities. (Ord. 15-76. Passed 4-13-76.)

832.99 PENALTY.

Whoever violates or fails to comply with any of the provisions of this chapter is guilty of a minor misdemeanor and shall be fined not more than one hundred dollars (\$100.00). A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues.

CHAPTER 836
Retail Sales

836.01 Selling tangible personal property;
license required.

836.99 Penalty.

CROSS REFERENCES

Sale of motor vehicles without certificate of title - see TRAF. 436.08
Sales of foods for outdoor consumption - see B.R. & T. 820.07
Garage and yard sales - see B. R. & T. Ch. 824
Peddlers and solicitors - see B.R. & T. Ch. 832
Transient dealers - see B.R. & T. Ch. 840

836.01 SELLING TANGIBLE PERSONAL PROPERTY;
LICENSE REQUIRED.

No person shall engage in the business of selling tangible personal property at retail or sell tangible personal property at retail incidental to any other regularly conducted business without a license therefor as required by Ohio R.C. 5739.01 to 5739.31, inclusive. (Ord. 8-56. Passed 1-10-56.)

836.99 PENALTY.

Whoever violates any of the provisions of this chapter is guilty of a minor misdemeanor and shall be fined not more than one hundred dollars (\$100.00). A separate offense shall be deemed committed each day during or on which a violation occurs or continues.

CHAPTER 840
Transient Dealers

840.01 Definition; prohibition.

840.99 Penalty.

CROSS REFERENCES

Home solicitation sales - see Ohio R.C. 1345.21 et seq.
Sales of goods and services within right of way of Interstate and
other State highways - see Ohio R.C. 5515.07
Peddlers and solicitors - see B.R. & T. Ch. 832

840.01 DEFINITION; PROHIBITION.

(a) As used in this section, "engage in the business of a transient dealer" means to temporarily open a store or other place for the sale of goods, wares, merchandise or services or to temporarily, on the streets or traveling from place to place in the City, sell, bargain for sale or solicit orders for the sale of goods, wares, merchandise or services.

(b) No person shall engage in the business of a transient dealer in the City.

840.99 PENALTY.

Whoever violates any of the provisions of this chapter is guilty of a minor misdemeanor and shall be fined not more than one hundred dollars (\$100.00). A separate offense shall be deemed committed each day during or on which a violation occurs or continues.

TITLE FOUR- Taxation
 Chap. 880. Earned Income Tax.
 Chap. 884. Motor Vehicle License Tax.
 Chap. 886. Community Reinvestment Program.

CHAPTER 880
 Earned Income Tax

EDITOR'S NOTE: The City of Bexley contracts with the Regional Income Tax Agency for collection of the Earned Income Tax. Copies of the latest relevant legislation may be obtained from the Clerk of Council.

880.01	Definitions.	880.12	Collection of unpaid taxes.
880.02	Imposition of tax.	880.13	Violations.
880.03	Allocation of net profits.	880.14	Credit for tax paid to another municipality.
880.04	Levy of tax.	880.15	Exemptions.
880.05	Return and payment of tax.	880.16	Contract provisions.
880.06	Amended return and refunds for overpayment.	880.17	Interest and penalties.
880.07	Collection at source.	880.18	Allocation of funds.
880.08	Declarations.	880.19	Interest on unpaid withheld taxes.
880.09	Duties of the City Auditor.	880.20	Registration of tenants.
880.10	Investigative powers of the Auditor.	880.21	Board of Tax Review; membership; rules.
880.11	Tax information confidential.	880.22	Right to appeal.
		880.99	Penalty.

CROSS REFERENCES

Power to levy income tax - see Ohio Const., Art. XII, Sec. 5, Art. XII, Sec. 8, Art. XVIII, Sec. 3
 Municipal income taxes - see Ohio R.C. Ch. 718
 Auditor - see ADM. Ch. 232
 Collection of delinquent taxes and assessments - see ADM. 232.02

880.01 DEFINITIONS.

As used in this chapter, unless the context clearly indicates or requires a different meaning:

- (a) "Association" means any form of unincorporated enterprise owned by two or more persons, other than a partnership or limited partnership.
- (b) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, fiduciary, trust, association, pass-through entity, S corporation, corporation or any other entity.

- (c) "Corporation" means a corporation or joint stock association organized under the laws of the United States, this State or any other state, territory or foreign country or dependency.
- (d) "Employee" means one who works for wages, salary, commissions or other type of compensation in the service of an employer.
- (e) "Employer" means an individual, partnership, association, pass-through entity, S corporation, corporation, governmental body, unit or agency or any other entity, whether or not organized for profit, that employs one or more persons on a salary, wage, commission or other compensation basis.
- (f) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.
- (g) "Gross receipts" means the total income from any source whatsoever.
- (h) "Internal Revenue Code" means the "Internal Revenue Code of 1986", 100 Stat. 2085, 26 U.S.C.A. 1, as amended.
- (i) "Limited liability company" means a limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the similar laws of another state.
- (j) "Net profits" means the net gain from the operation of a business, profession or enterprise or other activity, whether or not such business, profession, enterprise or other activity is conducted for profit or is ordinarily conducted for profit, after provision for all ordinary and necessary expenses, either paid or accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes without deduction of taxes imposed by this chapter or federal, state and other taxes based on income, and, in the case of an association, without deduction of salaries paid to partners and other owners, and otherwise adjusted to the requirements of this chapter.
- (k) "Nonresident individual" means an individual who is not domiciled in the City and whose usual place of abode is outside the City.
- (l) "Nonresident unincorporated business entity" means an unincorporated business entity, including a pass-through entity, not having an office or place of business within the City.
- (m) "Pass-through entity" means a partnership, limited liability company, or any other class of entity, other than an S corporation, the income or profits from which are given pass-through treatment under the Internal Revenue Code.
- (n) "Person" means every natural person, partnership, fiduciary, association, pass-through entity, S corporation or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person," as applied to any unincorporated entity, means the parties or members thereof, and as applied to corporations, the officers thereof.
- (o) "Place of business" means any bona fide office (other than a mere statutory office), factory, warehouse or other place which is occupied and used by the taxpayer in carrying on any business activity individually or through any one or more of his regular employees regularly in attendance.
- (p) "Resident individual" means any individual who is domiciled in the City or whose usual place of abode is in the City.
- (q) "Resident unincorporated business entity" means an unincorporated business entity, including a pass-through entity, having an office or place of business within the City.
- (r) "S corporation" means a corporation for which an election under Subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code has been made for its taxable year.

- (s) "Taxable income" means wages, salaries, commissions and other compensation paid by an employer before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.
- (t) "Taxable year" means the calendar year or the fiscal year upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.
- (u) The singular includes the plural and the masculine includes the feminine and the neuter. (Ord. 101-02. Passed 12-17-02.)

880.02 IMPOSITION OF TAX.

To provide for the purposes of general municipal operations, maintenance, new equipment and capital improvements of the City, there is hereby levied a tax at the rate of two percent (2%) per year commencing January 1, 1988, upon the following:
(Ord. 91-90. Passed 12-19-90.)

- (a) On all salaries, wages, commissions and other compensation, lottery winnings, and gambling winnings earned or received by residents of the City;
- (b) On all salaries, wages, commissions and other compensation, lottery winnings, or gambling winnings earned or received by nonresidents of the City for work done or services performed or rendered, or activities conducted in the City;
(Ord. 101-02. Passed 12-17-02.)
- (c) Net profits:
 - (1) On the net profits earned of all unincorporated businesses, professions or other activities conducted by residents of the City; and
 - (2) On the net profits earned of all unincorporated businesses, professions or other activities conducted in the City by nonresidents.
 - (3) For the purposes of paragraphs (c)(1) and (2) hereof, an association shall be taxed as an entity, on the net profits of the association derived from work done or services performed or rendered and business or other activities conducted in the City, whether or not such association has its principal or any place of business located in the City.
 - (4) For the purposes of subsection (c)(1) hereof, a resident of the City who is a member of an association is taxed individually on that resident's entire share, whether distributed or not, of the annual net profits of the association which are not subject to entity filing under subsection (c)(3) hereof.
- (d) On the net profits of all corporations, estates and trusts derived from work done or services performed or rendered and business or other activities conducted in the City, whether or not such corporations, estates and trusts have their principal or any place of business located in the City.
(Ord. 91-90. Passed 12-19-90.)
- (e)
 - (1) On and after January 1, 2003, on the entire distributive share, whether distributed or not, of the annual net profits of pass-through entities of a resident individual.
 - (2) On and after January 1, 2003, on the entire distributive share, whether distributed or not, of the annual net profits of S corporations of a resident individual, except to the extent such distributive share does not represent 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 and would not be allocated or apportioned to Ohio under Division (B)(1) and (2) of Section 5733.05 of the Ohio Revised Code if the S corporation were a corporation subject to the taxes imposed under Chapter 5733 of the Ohio Revised Code.

- (3) For purposes of divisions (e)(1) and (e)(2) of this section, if a resident has an ownership interest in two or more pass-through entities or S corporations, the resident's share of the net loss of one pass-through entity or S corporation (except any portion of a loss separately reportable for municipal income tax purposes to another taxing entity, or, in the case of an S corporation, that would not be allocated or apportioned to Ohio under Division (B)(1) and (2) of Section 5733.05 of the Ohio Revised Code if the S corporation were a corporation subject to the taxes imposed under Chapter 5733 of the Ohio Revised Code) may be used to offset the resident's share of the net profits of another pass-through entity or S corporation for purposes of arriving at overall net profits derived from pass-through entities or S corporations.
- (4) As provided in Section 880.14 of this chapter, a credit shall be allowed for tax paid to any other municipal corporation with respect to the individual's distributive share of the net profits of pass-through entities and S corporations, provided that the credit shall be reduced to the extent that the individual's distributive share of the net profits from pass-through entities and S corporations was offset by the individual's distributive share of the net losses from pass-through entities or corporations.
- (f) On and after January 1, 2003, on that portion of the distributive share, whether distributed or not, of that portion of the annual net profits of pass-through entities and S corporations derived from work done or services performed or rendered and business or other activities conducted in the City, of a nonresident individual. (Ord. 101-02. Passed 12-17-02.)

880.03 ALLOCATION OF NET PROFITS.

(a) In the taxation of income which is subject to the tax, if the books and records of a taxpayer who conducted a business or profession both within and without the boundaries of the City disclose with reasonable accuracy what portion of the net profit is attributable to that part of the business or profession conducted within the boundaries of the City, then only such portion shall be considered as having a taxable situs in the City for purposes of the tax. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of the tax in the same proportion as the average ratio of:

- (1) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average net book value 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, real property includes property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.
- (2) Wages, salaries and other compensation paid during the taxable period to persons employed in the business or professions for services performed in the City, to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed;
- (3) Gross receipts of the business or profession from sales made and services performed during the taxable period in the City to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

(b) In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted by the City Auditor so as to produce such result.

- (c) As used in this chapter, "sales made in the City" means:
- (1) All sales of tangible personal property which is delivered within the City, regardless of where title passes, if shipped or delivered from a stock of goods within the City;
 - (2) All sales of tangible personal property which is delivered within the City, regardless of where title passes, even though transported from a point outside the City, if the taxpayer is regularly engaged through his own employees in the solicitation or promotion of sales within the City and the sales result from such solicitations or promotion; and
 - (3) All sales of tangible personal property which is shipped from a place within the City to purchasers outside the City, regardless of where title passes, if the taxpayer is not, through his own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made. (Ord. 35-76. Passed 7-27-76.)

880.04 LEVY OF TAX.

The income tax at the rate of two percent shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation earned on and after January 1, 1988, and with respect to the net profits of businesses, professions or other activities earned on and after January 1, 1988. Where the fiscal year of the business, profession or other activity differs from the calendar year, the tax rate of two percent shall be applied to that portion of the fiscal year occurring on and after January 1, 1988.

Where the fiscal year of a business, profession or other activity is other than a calendar year, in computing the tax, the profits of such taxpayer shall be determined by dividing the annual profits by twelve and multiplying the quotient by the number of months of the fiscal year between January 1, 1988, and thereafter and applying the tax rate. (Ord. 53-87. Passed 7-28-87.)

880.05 RETURN AND PAYMENT OF TAX.

(a) Each person residing in the City and eighteen years of age or older shall be required to file with the City Auditor a City income tax return on or before April 15 of each year, whether or not such person has taxable income.

(b) Each taxpayer who engages in business, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter, shall, whether or not a tax is due thereon, make and file a return on or before April 15 of each year with the City Auditor on a form furnished by or obtainable from the City Auditor, setting forth the aggregate amount of salaries, wages, commissions and other compensation earned and/or net profits earned and/or gross income from such business less allowable expenses in the acquisition of such gross income earned during the preceding year and subject to the tax, together with such other pertinent information as the City Auditor may require. However, when the return is made for a fiscal year or other period different from the calendar year, the return shall be made on or before the fifteenth day of the fourth month after the close of such fiscal year or other period.

(c) The net loss from an unincorporated business activity conducted in the City or elsewhere may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity conducted in the City (except any portion of a loss separately reportable for municipal tax purposes to another taxing entity) may be used to offset the profits of another unincorporated business activity conducted in the City for purposes of arriving at overall net profits. A husband and wife, in any taxable year, may elect to file separate or joint returns.

(d) If a net operating loss has been sustained in any taxable year, such losses may not be carried forward or backward to any other taxable year.

(e) Affiliated corporations may not deduct a loss from any other corporation having a taxable profit, and operations of any affiliated corporation having a loss may not be taken into consideration in computing net profits or business allocation percentage formula.

(f) The taxpayer making a return shall, at the time of the filing thereof, pay to the City Auditor the amount of taxes shown as due thereon. However, where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 880.07, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 880.08, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 880.14 shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing such return.

(g) A taxpayer who has overpaid his income tax in any taxable year may request a refund, provided there is no other tax liability and provided, further, that no amount of less than one dollar (\$1.00) will be refunded or collected.

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

(i) When the last day for filing a return falls upon a Saturday, Sunday or federal holiday, the taxpayer shall be permitted to file on or before the first business day following such Saturday, Sunday or federal holiday without penalty.
(Ord. 91-90. Passed 12-19-90.)

880.06 AMENDED RETURN AND REFUNDS FOR OVERPAYMENT.

Where an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Section 880.05(f), such amended return shall be on a form obtainable on request from the City Auditor. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

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

No refund shall be allowed unless a written request is presented to the City Auditor within three years of the date the taxes were due. (Ord. 35-76. Passed 7-27-76.)

880.07 COLLECTION AT SOURCE.

Each employer within or doing business within the City shall deduct, at the time of payment of such salaries, wages, commissions or other compensation, the tax of two percent of the gross salaries, wages, commissions or other compensation due by such employer to such employee and shall, on or before the last day of the month following the close of each calendar quarter, make a return showing the amount of taxes so deducted and a record of payments showing that all taxes deducted during the quarter have been paid to the City in accordance with the payment schedule prescribed by subsections (a), (b) and (c) hereof. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld. Every employer or officer of a corporation is deemed to be a trustee for this Municipality in collecting and holding the tax required under this chapter to be withheld and the funds so collected by such withholding are deemed to be trust funds.

Employers shall pay to the City all income taxes withheld or required to be deducted and withheld on either a semimonthly, monthly or quarterly basis depending on the amount of taxes involved according to the following payment schedule:

- (a) Semimonthly payments of the taxes deducted are to be made by an employer if the total taxes deducted in the prior calendar year were twelve thousand dollars (\$12,000) or more, or if the amount of taxes deducted for any month in the preceding quarter exceeded one thousand dollars (\$1,000). Such payment shall be paid to the City within five banking days after the fifteenth and the last days of each month.
- (b) Monthly payments of taxes withheld shall be made by an employer if the taxes withheld in the prior calendar year were less than twelve thousand dollars (\$12,000) but more than one thousand one hundred ninety nine dollars (\$1,199) or if the taxes withheld during any month for the preceding quarter exceeded one hundred dollars (\$100.00). Such payments shall be paid to the City within fifteen days after the close of each calendar month. However, those taxes accumulated for the third month of a calendar quarter by employers making monthly payments pursuant to this subsection need not be paid until the last day of the month following such quarter.
- (c) All employers not required to make semimonthly or monthly payments of taxes withheld under subsections (a) and (b) hereof shall make quarterly payments not later than the last day of the month following the end of each quarter.

Each employer who maintains a place of business in the City and another branch within the County must also withhold the tax from employees residing in the City but working at the employer's metropolitan area branch even though the payroll records and place of payment are outside the City.

The employer shall make and file a return on a form furnished by the City Auditor, showing the amount of tax deducted by such employer from the salaries, wages, commissions or other compensation of any employee and paid by the employer to the City Auditor. Such employer's return shall be accepted as the return required of an employee whose sole income subject to the tax under this chapter is the salaries, wages, commissions and other compensation returned by such employer.

Each employer, on or before January 31, unless written request for thirty days extension is made to and granted by the City Auditor, following any calendar year in which such deductions have been made, or shall have been made by an employer, shall file with the City Auditor an information return (Bexley Withholding Statement of Wages Paid and Bexley Income Tax Withheld) for each employee from whom income tax has been or should have been withheld showing the name and address of the employee, the total amount of salaries, wages, commissions and other compensation paid such employee during the year and the amount of City income tax withheld from each employee.

Where a resident of the City performs service for his employer in another municipality, which services are subject to withholding in the other municipality, the employer shall have the authority to reduce the withholding to the City to the extent of the tax liability in the other municipality.

The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment is personally liable for failure to file the report or pay the tax due as required by this section. The dissolution of a corporation does not discharge an officer's or employee's liability for a prior failure of the corporation to file returns or pay tax due. (Ord. 53-87. Passed 7-28-87.)

880.08 DECLARATIONS.

Every person who anticipates any taxable income which is not subject to Section 880.07, or who engages in any business, profession, enterprise or activity subject to any tax imposed by Section 880.02(c) shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any. However, if a person's income is wholly from wages, salaries, commissions or other compensation from which the tax will be withheld and remitted to the City in accordance with Section 880.07, such person need not file a declaration.

Such declarations shall be filed on or before April 15 of each year during the life of this chapter, or on or before the fifteenth day of the fourth month the taxpayer becomes subject to tax for the first time.

Those taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth day of the fourth month after the beginning of each fiscal year or period.

Such declaration shall be filed upon a form furnished by or obtainable from the City Auditor, provided that credit shall be taken for the City tax to be withheld from any portion of such income. In accordance with the provisions of Sections 880.07 and 880.14, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

The original declaration, or any subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment day as provided for herein.

Such declarations of estimated tax to be paid the City shall be accompanied by a payment of at least one-fourth of the estimated annual tax, and at least a similar amount shall be paid on or before the fifteenth day of the sixth, ninth and twelfth months after the beginning of the taxable year. However, in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

On or before the fifteenth day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the City shall be paid therewith in accordance with the provisions of Section 880.05.

A declaration of estimated tax which is less than eighty percent (80%) of the tax shown on the final return shall not be considered filed in good faith. The difference shall be subject to penalties and interest as provided for in Section 880.17. (Ord. 91-19. Passed 12-19-90.)

880.09 DUTIES OF THE CITY AUDITOR.

The City Auditor shall collect and receive the tax imposed by this chapter in the manner prescribed by this chapter, and it shall also be his duty to keep an accurate record showing the payment received by him from each taxpayer and the date of such payment.

The City Auditor is hereby charged with the administration and enforcement of the provisions of this chapter and he is hereby authorized to adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns and payments.

In any case where a taxpayer has failed to file a return or failed to pay the tax due on a return or has filed a return which does not show the proper amount of tax due, the City Auditor may determine the amount of tax appearing to be due the City from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any. (Ord. 35-76. Passed 7-27-76.)

880.10 INVESTIGATIVE POWERS OF THE AUDITOR.

The City Auditor, or any authorized employee or agent, is hereby authorized to examine the books, papers, records and Federal Income Tax Returns of any employer or of any taxpayer or person subject to, or who the City Auditor 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 made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish, upon written request by the City Auditor, or any duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

The City Auditor is hereby authorized to order any person presumed to have knowledge of the facts to appear before the City Auditor, or an authorized employee or agent, and may examine such person, under oath, concerning any income which was or would have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal Income Tax Returns and the attendance of all persons, whether as parties or witnesses, whenever the City Auditor believes such persons have knowledge of such income or information pertinent to such inquiry. (Ord. 49-01. Passed 7-24-01.)

880.11 TAX INFORMATION CONFIDENTIAL.

Any information gained as the result of any return, investigation, hearing or verification required or authorized by this chapter shall be confidential, except for official purposes or except in accordance with proper judicial order. The City Auditor may furnish the Bureau of Internal Revenue, Treasury Department of the United States, with copies of the returns filed. No person shall divulge such information. (Ord. 35-76. Passed 7-27-76.)

880.12 COLLECTION OF UNPAID TAXES.

All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable.

The City Auditor is authorized, in addition to his other duties, to institute civil law suits to collect delinquent taxes due and owing the City by virtue of the provisions of this chapter. The City Auditor is authorized to waive penalties and interest, to compromise tax liability and to accept a waiver of the statute of limitations applicable to violations of any of the provisions of this chapter. (Ord. 35-76. Passed 7-27-76.)

880.13 VIOLATIONS.

(a) No person shall:

- (1) Fail, neglect or refuse to make any return or declaration;
- (2) Fail, neglect or refuse to deduct and withhold the taxes or pay the taxes imposed by this chapter;
- (3) Fail, neglect or refuse to pay the tax, interest and penalties imposed by this chapter;
- (4) Refuse to permit the City Auditor or his duly authorized agent or employee to examine the books, records and papers of a taxpayer;
- (5) Knowingly make an incomplete, false or fraudulent return; or
- (6) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax under this chapter.

(b) The failure of an employee or taxpayer to receive or procure a return or declaration form shall not excuse him from making a return or declaration or from paying the tax levied under this chapter. (Ord. 35-76. Passed 7-27-76.)

880.14 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

Every individual taxpayer who resides in the City but who received net profits, salaries, wages, commissions or other compensation for work done or services performed or rendered outside of the City, if it is made to appear that he or any person acting on his behalf (such as a partnership acting on behalf of its partners), has paid a municipal income tax or excise tax based on income on such net profits, salaries, wages, commissions or compensation in another municipality, shall be allowed a credit for the amount so paid by him or on his behalf, in such other municipality, this credit to be applied only to the extent of the tax assessed by this chapter, by reason of such net profits, salaries, wages, commissions or compensation earned in such other municipality where such tax is paid. Effective for taxable years, or portions thereof, commencing on or after January 1, 1993, and ending on or before December 31, 1995, the credit provided in this section shall not be allowed to the extent that the tax rate of the tax levied by such other municipality exceeds two percent (2%). Effective for taxable years, or portions thereof, commencing on or after January 1, 1996, the credit provided in this section shall not be allowed to the extent that it exceeds eighty percent (80%) of the amount obtained by multiplying the lesser of the tax rate of such other municipality or of the City times the taxable income the taxpayer earns in such other municipality. (Approved by voters 3-19-96.)

880.15 EXEMPTIONS.

The provisions of this chapter shall not be construed to tax the military pay or allowances of members of the Armed Forces of the United States or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.

The tax provided for herein shall not be levied on the personal earnings of any natural person under eighteen years of age. (Ord. 35-76. Passed 7-27-76.)

880.16 CONTRACT PROVISIONS.

No contract on behalf of the City for works or improvements of the City shall be binding or valid unless such contract contains the following provisions:

"Said hereby further agrees to withhold all City income taxes due or payable under the provisions of Chapter 880 of the Codified Ordinances for wages, salaries and commissions paid to its employees and further agrees that any of its subcontractors shall be required to agree to withhold any such City income taxes due under such chapter for services performed under this contract."

(Ord. 35-76. Passed 7-27-76.)

880.17 INTEREST AND PENALTIES.

All taxes imposed by this chapter and remaining unpaid after they become due shall bear interest, in addition to the amount of the unpaid tax, at the rate of eighteen percent per year, and the taxpayers upon whom such taxes are imposed by this chapter shall be liable, in addition thereto, to a penalty of ten percent of the amount of the unpaid tax.

A penalty shall not be assessed on an additional tax assessment made by the City Auditor when a return has been filed in good faith and the tax paid thereon within the time prescribed by the City Auditor. Further, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit, provided an amended return is filed and the additional tax is paid within three months after final determination of the Federal tax liability.

(Ord. 30-82. Passed 6-8-82.)

880.18 ALLOCATION OF FUNDS.

EDITOR'S NOTE: Section 880.18 was suspended for year 2007 by Ordinance 5-07, passed February 27, 2007.)

The funds collected on or after January 1, 2003, under the provisions of this chapter shall be applied for the following purposes and in the following order:

- (a) Such part thereof as is necessary to defray all costs of collecting the taxes levied by this chapter and enforcing the provisions hereof; and
- (b) Two and one-half percent (2.5%) of the funds shall be deposited in a special fund to be used for the purposes of providing new equipment and capital improvements; and
- (c) The balance of such funds shall be transferred to the General Fund.

(Ord. 6-03. Passed 2-25-03.)

880.19 INTEREST ON UNPAID WITHHELD TAXES.

All taxes deducted by an employer or required to be deducted and withheld by an employer and remaining unpaid after they become due pursuant to Section 880.07 shall bear interest on the amount of such unpaid taxes at the rate of eighteen percent per year and, in addition, a penalty of ten percent of the amount of the unpaid taxes.

(Ord. 30-82. Passed 6-8-82.)

880.20 REGISTRATION OF TENANTS.

Each owner, or the duly designated agent thereof, of one or more units of real property located within the City and which are rented or available for rent as of January 1, 1991, shall submit to the City Auditor, or the designee thereof, on or before September 30 of each year a list of tenants presently occupying those rental units and those units vacant. For the purposes of this section, "rented units" includes any unit of real property which is subject to a rental agreement, whether oral or written, for residential, commercial or industrial purposes. (Ord. 91-90. Passed 12-19-90.)

880.21 BOARD OF TAX REVIEW; MEMBERSHIP; RULES.

(a) There is hereby established a Board of Tax Review which shall consist of three members appointed by the Mayor and approved by Council. Each member so appointed by the Mayor shall be an elector of the City and shall serve for a term of three years.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the City Auditor under the authority conferred by this chapter, must be approved by the Board before the same become effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection.

(c) The Board shall elect from its members, a Chairman, a Vice-Chairman and a Secretary. A majority of the members shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its actions. All appeal hearings conducted by the Board shall be private, unless a public hearing is requested by the taxpayer, and the provisions of Section 880.11 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal. (Ord. 2-01. Passed 2-13-01.)

880.22 RIGHT TO APPEAL.

Any person dissatisfied with any ruling or decision of the City Auditor which is made under the authority conferred by this chapter may appeal therefrom to the Board within thirty days from the announcement of such ruling or decision by the City Auditor. The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof. Such hearing shall be scheduled within thirty days from the date of the appeal. The Board's ruling must be made within fifteen days from the date of the hearing. Any person dissatisfied with any ruling or decision of the Board may appeal therefrom to a court of competent jurisdiction within sixty days from the announcement of such ruling or decision. (Ord. 2-01. Passed 2-13-01.)

880.99 PENALTY.

(a) Whoever violates any of the provisions of this chapter, for which no penalty is otherwise provided, is guilty of a minor misdemeanor and shall be fined not more than one hundred dollars (\$100.00) for the first offense, and is guilty of a misdemeanor of the third degree and shall be fined not more than five hundred dollars (\$500.00) or imprisoned sixty days, or both, for a second or subsequent offense.

(b) Whoever violates Section 880.11 shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both. Each disclosure shall constitute a separate offense. (Ord. 35-76. Passed 7-27-76.)

CHAPTER 884
Motor Vehicle License Tax

884.01 Levy of tax.

CROSS REFERENCES
Authority to levy - see Ohio R.C. 4504.172

884.01 LEVY OF TAX.

(a) There should be, and hereby is, levied an annual license tax upon the operation of motor vehicles pursuant to Ohio R.C. 4504.172.

(b) Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on each and every motor vehicle, the district of registration of which, as defined in Ohio R.C. 4503.10, is in the City of Bexley.

(c) As used in this section, "motor vehicle" means any and all vehicles included within the definition of motor vehicle in Ohio R.C. 4501.01 and 4505.01.

(d) The tax imposed by this section shall apply to and be in effect for the registration year commencing January 1, 1991, and shall continue in effect during each registration year thereafter.

(e) The tax imposed by this section shall be paid to the Registrar of Motor Vehicles of the State or to a Deputy Registrar at the time application for registration of a motor vehicle is made.

(f) All moneys derived from the tax herein levied shall be used by the City for the purpose of paying the costs and expenses of enforcing and administering the tax levied hereby and to provide revenue for the purposes set forth in Ohio R.C. 4504.04, 4504.06, 4504.17 and 4504.171 within the City.
(Ord. 19-90. Passed 3-27-90.)

CHAPTER 886
Community Reinvestment Program

886.01	Housing Officer.	886.08	Declaration of public purpose.
886.02	Community Reinvestment Area Program.	886.09	Annual inspections.
886.03	Application for tax exemption.	886.10	Community Reinvestment Area Council.
886.04	Verification by Housing Officer.	886.11	Tax Incentive Review Council.
886.05	Filing of applications with Franklin County Auditor.	886.12	Appeals by aggrieved persons.
886.06	Tax exemption.		
886.07	Fees.		

CROSS REFERENCES

Community reinvestment - see Ohio R.C. 3735.65 et seq.

886.01 HOUSING OFFICER.

The Planning and Economic Development Director shall serve as the “Housing Officer” for all “community reinvestment areas” established by resolution of Council, and the Bexley Development Office is authorized and directed to administer and implement Sections 3735.65 to 3735.69 of the Ohio Revised Code. The Housing Officer shall also verify the construction of a new structure and shall determine whether the costs of remodeling meet the requirements for an exemption under Section 3735.67 of the Ohio Revised Code. (Ord. 67-02. Passed 9-24-02.)

886.02 COMMUNITY REINVESTMENT AREA PROGRAM.

(a) The Bexley Development Office shall utilize the procedures described under Section 3735.65 to 3735.69 of the Ohio Revised Code in review of proposals under the Community Reinvestment Area Program.

(b) The Bexley Development Office shall forward each proposal, which satisfies the requirements of the state statute in all particulars, to City Council for consideration. Each proposal shall be accompanied by a resolution pursuant to Section 3735.66 of the Ohio Revised Code and recommendation for approval or disapproval from the Bexley Development Office.

(c) The resolution prepared pursuant to Section 3735.66 of the Ohio Revised Code shall describe the boundaries of the Community Reinvestment Area under consideration, establish that conditions described under Division (B) of Section 3735.65 of the Ohio Revised Code exist in the area and establish the amount and period of tax exemptions within the limits authorized by Section 3735.67 of the Ohio Revised Code and the Tax Incentive Program, Policy and Procedures Plan as adopted by Council. Resolutions adopted and approved pursuant to this subsection shall be published in a newspaper of general circulation once a week for two consecutive weeks immediately following its adoption as required by Section 3735.66 of the Ohio Revised Code.
(Ord. 67-02. Passed 9-24-02.)

886.03 APPLICATION FOR TAX EXEMPTION.

The owner of eligible real property located in a Community Reinvestment Area may file an application for an exemption from real property taxation for a new structure or remodeling completed after the effective date of the resolution adopted pursuant to Section 886.02(c) with the Housing Officer.
(Ord. 67-02. Passed 9-24-02.)

886.04 VERIFICATION BY HOUSING OFFICER.

The Housing Officer shall verify the construction of the new structure or the cost of remodeling and the facts asserted in the application. The Housing Officer shall determine whether the construction or the cost of remodeling meets the requirements for an exemption. In cases involving a structure of historical or architectural significance, the Housing Officer shall not determine whether the remodeling meets the requirements for a tax exemption unless the appropriateness of the remodeling has been certified, in writing, by the society, association, agency, or legislative authority that has designated the structure or by any organization or person authorized, in writing, by such society, association, agency, legislative authority to certify the appropriateness of the remodeling.
(Ord. 67-02. Passed 9-24-02.)

886.05 FILING OF APPLICATIONS WITH FRANKLIN COUNTY AUDITOR.

The Housing Officer shall forward applications which meet the requirements for the exemption to the Franklin County Auditor with a certification as to the division of Section 3735.67 of the Ohio Revised Code under which the exemption is granted and the period of the exemption as determined by the legislative authority by resolution pursuant to Section 886.02(c).
(Ord. 67-02. Passed 9-24-02.)

886.06 TAX EXEMPTION.

The tax exemption shall first apply in the year following the calendar year in which the certification is made to the Franklin County Auditor by the Housing Officer pursuant to Section 886.05. If the remodeling qualifies for an exemption under Section 886.08, during the period of exemption the dollar amount by which the remodeling increased the market value of the structure shall be exempt from real property taxation. If the construction of the structure qualifies for an exemption under Section 886.08, during the period of exemption the structure shall not be considered an improvement on the land on which it is located for the purpose of real property taxation. (Ord. 67-02. Passed 9-24-02.)

886.07 FEES.

All commercial and industrial projects are required to comply with the State of Ohio application fee requirements under Section 3735.672(C) of the Ohio Revised Code and the local processing fees outlined in the Tax Incentive Program, Policy and Procedures Plan as adopted by Council. (Ord. 67-02. Passed 9-24-02.)

886.08 DECLARATION OF PUBLIC PURPOSE.

The construction of new structures and the remodeling of existing structures are hereby declared to be a public purpose for which exemptions from real property taxation may be granted. In accordance with the procedures and requirements of Section 3735.67 of the Ohio Revised Code, the percentage of the tax exemption on the increase in the assessed valuation resulting from improvements to real property and the term of those exemptions shall be negotiated on a case-by-case basis in advance of construction or remodeling, all in accordance with Section 3735.67 of the Ohio Revised Code and the Tax Incentive Program, Policy and Procedures Plan adopted by Council. The results of the negotiation of any exemption authorized by this chapter shall be set forth in writing in a Community Reinvestment Area Agreement pursuant to and in accordance with Section 3735.671 of the Ohio Revised Code, each of which agreements shall be approved by Council. (Ord. 67-02. Passed 9-24-02.)

886.09 ANNUAL INSPECTIONS.

The Housing Officer shall make annual inspections of the properties within the Community Reinvestment Area upon which are located new structures or remodeling for which an exemption has been granted. If the Housing Officer finds that the property has not been properly maintained or repaired due to the neglect of the owner, he/she may revoke the tax exemption at any time after the first year of exemption. The Housing Officer shall notify the Franklin County Auditor and the owner of the property that the tax exemption no longer applies. If the Housing Officer revokes a tax exemption, he/she shall send a report of the revocation to the Community Reinvestment Area Housing Council established pursuant to this chapter below containing a statement of his/her findings as to the maintenance and repair of the property and his/her reason revoking the exemption. (Ord. 67-02. Passed 9-24-02.)

886.10 COMMUNITY REINVESTMENT AREA COUNCIL.

(a) A Community Reinvestment Area Housing Council shall be appointed for each Community Reinvestment Area, pursuant to Section 3735.69 of the Ohio Revised Code. The Council shall be composed of two members appointed by the Mayor, two members appointed by the Council, and one member appointed by the Planning Commission. The majority of the foregoing members shall then appoint two additional members who shall be residents within the area. Terms of the members shall be for three years. Unexpired terms resulting from a vacancy in the Council shall be filled in the same manner as the initial appointment was made.

(b) The Community Reinvestment Area Housing Council shall make an annual inspection of the properties within the Community Reinvestment Area for which an exemption has been granted. The Council shall also hear appeals under Section 886.12, pursuant to Section 3735.70 of the Ohio Revised Code. (Ord. 67-02. Passed 9-24-02.)

886.11 TAX INCENTIVE REVIEW COUNCIL.

A Tax Incentive Review Council shall be established pursuant to Section 5709.85 of the Ohio Revised Code, and shall consist of three members appointed by the Board of County Commissioners, two representatives of the City, appointed by the Mayor with Council concurrence, the County Auditor or designee, a representative of the Bexley Board of Education, and of the Joint Vocational School District. At least two members shall be residents of the City. The Tax Incentive Review Council shall review annually the compliance of all agreements involving the granting of exemptions for commercial or industrial real property improvements under Section 3735.671 of the Ohio Revised Code and make written recommendations to this Council as to continuing, modifying or terminating said agreement based upon the performance of the agreement.

(Ord. 67-02. Passed 9-24-02.)

886.12 APPEALS BY AGGRIEVED PERSONS.

Any person aggrieved under this chapter may appeal to the Community Reinvestment Area Housing Council, which shall have the authority to overrule any decision of the Housing Officer. Appeals may be taken from a decision of the Council to the Franklin County Court of Common Pleas.

(Ord. 67-02. Passed 9-24-02.)