

VILLAGE OF ABEREDREEN, OHIO
ORDINANCE NO. 2013-13

AN ORDINANCE AMENDING SECTIONS OF THE VILLAGE OF ABERDEENS
INCOME TAX ORDINANCE 2003-14 TO PROVIDE FOR THE ASSESSMENT AND
COLLECTION OF TAXES BY THE TAX COMMISSIONER

WHEREAS, The Tax Commissioner of the Village of Aberdeen has requested clarification of authority for the imposition and collection of Municipal Income taxes, and

NOW THEREFORE, BE IT ORDAINED by the Council of the Village of Aberdeen, Brown County, Ohio, a majority of more of all members thereof concurring as follows:

SECTION 1. That the Municipal Income Tax Ordinance 2003-14 is amended as follows:

Section 170.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVER-PAYMENTS.

(A)Time Limitation on Suits

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. No additional assessment shall be made after three (3) years from the time of payment of any tax due hereunder; provided, however, there shall be no period of limitation on an additional assessment in the case of a return that omits gross income in excess of twenty-five percent (25%) of that required to be reported or in the case of filing a false or fraudulent return with intent to evade the tax, or in the case of a failure to file a return. In those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitation the period within which an additional assessment may be made by the Tax Commissioner shall be extended one (1) year from the time of the final determination of the federal tax liability.

(B)Time Limitation on Refunds

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

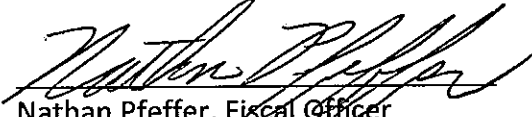
(C)Costs of Collection of Taxes

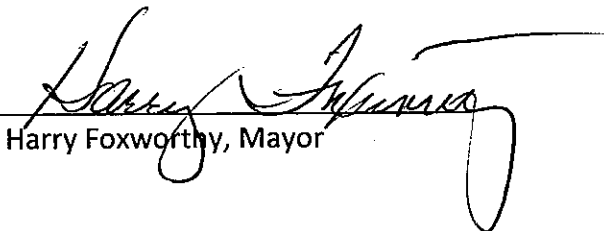
In the event the Tax Commissioner attempts to collect delinquent taxes through the civil courts, or a collection service, reasonable administrative costs of collection shall be deducted from all sums received before crediting said sum for the payment of delinquent taxes. Reasonable administrative costs associated with the delinquent tax collection, include, but is not limited to , fees no less than 25% of the total delinquent amount, including the tax amount, interest and penalties of any post judgment account assigned to a collection agency and no greater than 35% of the total delinquent amount, including tax amount, interest and penalties of any pre-judgment account assigned to a collection agency.

SECTION 2. That any ordinance or part of any ordinance or resolution conflicting with a section of this ordinance is hereby repealed

SECTION 3. This Ordinance shall be effective from and after the earliest date allowed by law.

PASSED 8/5/13


Nathan Pfeffer, Fiscal Officer


Harry Foxworthy, Mayor