

ORDINANCE NO. 2012-3602

**AN ORDINANCE AMENDING SECTION 171.11 OF THE
CODIFIED ORDINANCES OF THE CITY OF FREMONT, OHIO
REGARDING COLLECTION OF UNPAID TAXES AND REFUNDS
OF OVERPAYMENTS FOR INCOME TAX**

BE IT ORDAINED BY THE COUNCIL, CITY OF FREMONT, STATE OF OHIO:

SECTION 1. Section 171.11 of the Codified Ordinances of the City of Fremont, Ohio regarding income tax currently reads as follows:

**171.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF
OVERPAYMENTS.**

(a) 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 the tax was due or the return was filed, whichever is later; provided however, there shall be no period of limitation on an additional assessment in a case of filing a false or fraudulent return with intent to evade the tax, or in the case of 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 limitations the period within which an additional assessment may be made by the Tax Administrator shall be extended one (1) year from the time of the final determination of the federal tax liability.

(b) 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 or the return was due, or within three (3) months after final determination of the federal tax liability, whichever is later.

(c) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment, with the following exception: No interest shall be allowed on any overpayment that is refunded within ninety (90) days after the final filing date of the annual return or ninety (90) days after the complete return is filed, whichever is later. For purposes of computing the payment of interest on overpayments, no amount of tax for any taxable year shall be treated as having been paid before the date on which the tax return for that year was due without regard to any extension of time for filing that return. The interest shall be paid at the rate of interest prescribed by Ohio R.C. 5703.47.

(d) Amounts of less than five dollars (\$5.00) shall not be collected or funded.

Shall be amended to read as follows:

171.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

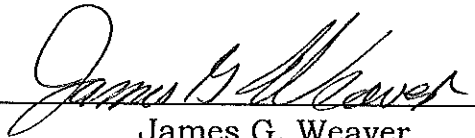
(a) All taxes imposed by this Chapter shall be collectible, together with any interest and penalties thereon, by suit as other debts of like amount are recoverable. No additional assessment shall be made after three (3) years from the time the tax was due or the return was filed, whichever is later; provided however, there shall be no period of limitation on an additional assessment in a case of filing a false or fraudulent return with intent to evade the tax, or in the case of 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 limitations the period within which an additional assessment may be made by the Tax Administrator shall be extended one (1) year from the time of the final determination of the federal tax liability.

(b) 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 or the return was due, or within three (3) months after final determination of the federal tax liability, whichever is later.

(c) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment, with the following exception: No interest shall be allowed on any overpayment that is refunded within ninety (90) days after the final filing date of the annual return or ninety (90) days after the complete return is filed, whichever is later. For purposes of computing the payment of interest on overpayments, no amount of tax for any taxable year shall be treated as having been paid before the date on which the tax return for that year was due without regard to any extension of time for filing that return. The interest shall be paid at the rate of interest prescribed by Ohio R.C. 5703.47.

(d) Amounts of less than one dollar (\$1.00) shall not be collected or funded.

SECTION 2. This Ordinance shall take effect and be in force at the earliest date allowed by law.



James G. Weaver
President of Council

PASSED: 9-20-12

Effective date: 9-20-12

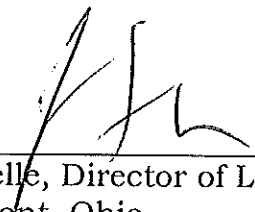
YEAS: 7 NAYS: 0


Elaine J. Huntley, City Council Clerk


James H. Ellis III, Mayor

ORDI745

Approved as to form:

A handwritten signature in black ink, appearing to read 'JFM', is written over a horizontal line.

James F. Melle, Director of Law
City of Fremont, Ohio