

CODIFIED ORDINANCES OF BALTIMORE

PART EIGHT - BUSINESS REGULATION AND TAXATION CODE

TITLE TWO - Business Regulation

- Skill.
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Skill.	Chap. 802.	Coin-Operated Amusement Devices and Electronic Games of
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	Chap. 806.	Contractor Registration Program.
	Appendix:	Contract and Procedures for Contractors
	Chap. 808.	Video Service Provider Fee.

CHAPTER 802

Coin-Operated Amusement Devices and Electronic Games of Skill

802.01	Definitions.	802.04	Violations.
802.02	License requirements.	802.99	Penalty.
802.03	Change of location.		

CROSS REFERENCES

Gambling - see GEN. OFF. Ch. 630
 Disturbing the peace - see GEN. OFF. 648.10
 Tampering with coin machines - see GEN. OFF. 672.05
 Use of slugs - see GEN. OFF. 672.13

802.01 DEFINITIONS.

As used in this chapter, certain terms are defined as follows:

- (a) "Coin-operated amusement device" means any amusement machine which is operated or put into operation in whole or in part by the insertion of a coin, token, or similar object, but excluding coin operated music machines, vending machines in which gaming or amusement features are not incorporated, gaming devices, or slot machines. Nothing herein shall be construed to permit the use of any device prohibited by law or the use of any device in any manner prohibited by law.
- (b) "Exhibitor" means any person owning or contracting for any coin operated amusement device which permits its exhibition or use in his or her own place of business irrespective of the ownership of such device.
- (c) "Electronic games of skill" means a skill-based electronic, video, or digital amusement device which requires payment for use through a coin or bill validator or other payment of

consideration of value to participate in the machine's offering or to activate the machine provided that all of the following apply:

- (1) The machine involves a task, game, play, contest, competition, or tournament in which the player actively participates in the task, game, play, contest, competition, or tournament;
 - (2) The outcome of an individual's play and participation is not determined largely or wholly by chance; and
 - (3) The outcome of play during a game is not controlled by a person not actively participating in the game.
- (d) "Owner" means any person having title to any mechanical amusement device or electronic game of skill as herein defined.
(Ord. 82-42. Passed 5-17-82; Ord. 2010-31. Passed 9-13-10.)

802.02 LICENSE REQUIREMENTS.

(a) No person, firm, partnership, or corporation shall own, operate, or permit operation of an amusement device on premises owned, leased, or operated by him, or engage in the business of operating an amusement device in the municipality unless an annual amusement device license has been obtained. The annual fee for this license shall be fifty dollars (\$50.00) for each amusement device so licensed. Licenses for each amusement device shall be for the period of January 1 through December 31 and shall not be prorated.

(b) No person, firm, partnership, or corporation shall own, operate, or permit operation of an electronic gaming parlor for electronic games of skill on premises owned, leased, or operated by him, or engage in the business of operating electronic games of skill in the municipality unless an annual electronic games of skill license has been obtained. Any person applying for a license to operate electronic games of skill shall, before the issuance thereof, pay to the Village an annual base fee as set forth herein for each separately located electronic gaming parlor:

- (1) Mo
- (2) Mo
- (3) Tw

In addition to the annual base fee, for each electronic game of skill, the licensee of an electronic gaming parlor shall pay an annual fee of two hundred fifty dollars (\$250.00). Licenses for each electronic gaming parlor shall be for the period of January 1 through December 31 and shall not be prorated. However, when a license is issued between December 1 and December 31 of any given year, the license shall not expire until December 31 of the following year.

- (c) (1) The appropriate license shall be obtained on application to the Chief of Police and the payment of an annual license fee for each amusement center or electronic games of skill parlor and shall be for a full calendar year from January 1 through December 31 or portion of that year in the case of the initial application.
- (2) The application for license shall be signed and sworn to by the applicant in the case of a sole proprietor; if a partnership, by all partners, and if a corporation, by a corporate officer in his or her official capacity. The information required in the application form must be furnished to each person required to sign the application. Each application shall be accompanied by the required license fee and shall contain the following information:
 - A. The applicant's full name, date of birth and Social Security number;

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- B. The applicant's residence address;
 - C. The applicant's business address;
 - D. The address of the proposed amusement center or electronic games of skill parlor;
 - E. The name, address, date of birth, and Social Security number of every person who has a financial interest in the amusement center or electronic games of skill parlor, including the manager, all corporate officers and all stockholders, and the nature of the interest;
 - F. Whether or not the applicant or any interested person having a financial interest has ever been convicted of any felony, or misdemeanor involving moral turpitude;
 - G. A copy of any appropriate certificate of zoning compliance or zoning variance required and/or issued by the zoning inspector must accompany the application;
- (3) The Chief of Police may refuse the issuance of a license for an amusement device or electronic games of skill for falsification of information on the application; noncompliance with municipal zoning laws; or a proven record of failure to operate other like amusement devices or electronic games of skill in compliance with acceptable standards.

(d) Upon receipt of the appropriate application and fee, the Chief of Police shall conduct an investigation of the application and the premises to include the proposed coin-operated amusement devices, or electronic games of skill. If the Chief of Police finds that the application information is in order and that the premises and devices are in compliance with law, he or she shall place a sticker on each machine. The Chief of Police shall make one or more additional inspections each licensed year. The date of each inspection shall be shown on the license.

(e) The licenses required and described in this section shall be purely a personal privilege and shall not constitute property. Such licenses are not transferable in any manner.
(Ord. 82-42. Passed 5-17-82; Ord. 2005-37. Passed 8-8-05; Ord. 2010-31. Passed 9-13-10.)

802.03 CHANGE OF LOCATION.

(a) If any coin-operated amusement device or electronic game of skill is moved from the premises, the new location shall be reported promptly in writing to the Police Chief and if not so reported, the license shall be automatically revoked without notice of further action. No license shall be valid except for the location shown in the application.

(b) If any coin-operated amusement device or electronic game of skill is moved from a different location in the municipality to the premises, the licensee shall notify the Police Chief who shall cause the moved machines to be inspected promptly and investigate whether the coin-operated amusement device is equipped for proper operation or is actually operated in violation of law. If the Police Chief finds that the coin-operated amusement device is not properly equipped or operated, he or she shall place a sticker on that machine to prevent operation.

(c) No additional permit fee will be required to replace a defective coin-operated amusement device or electronic game of skill. However, the Chief of Police must be informed so that the replacement device can be inspected and stickered.

(Ord. 82-42. Passed 5-17-82; Ord. 2010-31. Passed 9-13-10.)

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802.04 VIOLATIONS.

(a) No amusement arcade or place of business where coin-operated amusement devices are located, no electronic gaming parlor or place of business where electronic games of skill are located, nor any coin-operated amusement device or coin-operated musical devices therein shall be operated so as to constitute a public nuisance.

(b) It shall be unlawful for the licensee to fail to maintain order on the licensed premises at all times.

(c) It shall be unlawful for the licensee to allow the licensed premises to become overcrowded so as to constitute a hazard to the health or safety of persons therein or to be in violation of any of the Village's fire, health, or sanitation codes.

(d) It shall be unlawful for the licensee not to provide a fulltime adult manager upon the licensed premises during business hours.

(e) Every licensee under this chapter shall have it's license displayed on its premises in plain view.

(f) It shall be unlawful for a person, firm, partnership, or corporation to operate or permit operation of a place of business where coin-operated amusement devices or electronic games of skill are located without the appropriate licenses as required by this chapter.

(Ord. 82-42. Passed 5-17-82; Ord. 2010-31. Passed 9-13-10.)

802.99 PENALTY.

Any person, firm, partnership, or corporation operating a premises in violation of the provisions of this chapter shall be guilty of a minor misdemeanor (MM) for a first offense and shall be subject to the fines as authorized by the Ohio Revised Code for (MM) offenses. For a second or subsequent offense such person, firm, partnership, or corporation shall be guilty of a misdemeanor of the fourth degree (M4) and shall be subject to the fines or imprisonment, or both, as authorized by the Ohio Revised Code for (M4) offenses. In addition thereto, two or more violations within a calendar one-year period shall constitute valid grounds for revocation of the applicable license.

(Ord. 82-42. Passed 5-17-82; Ord. 2010-31. Passed 9-13-10.)

CHAPTER 804
Peddlers, Solicitors and Temporary Stores

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|--------|---|--------|-------------------------------------|
| 804.01 | Purpose. | 804.10 | Noise. |
| 804.02 | Definitions. | 804.11 | License period. |
| 804.03 | License required. | 804.12 | License transfer and use. |
| 804.04 | Temporary stores license required. | 804.13 | Peddling, soliciting and canvassing |
| 804.05 | License application and requirements;
fees. | | |
| 804.06 | License refusal grounds. | | |
| 804.07 | Exceptions from application fee. | | |
| 804.08 | Carrying, exhibiting and displaying
licenses. | | |
| 804.09 | Hours for solicitation, peddling, and
operating of temporary stores. | | |

804.14 Harassing or annoying prospective

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- 804.15 Revocation of license.
- 804.16 Appeal of refusal to issue license.
- 804.99 Penalty.

CROSS REFERENCES

Transient vendors - see Ohio R.C. 311.37
Frozen desserts - see Ohio R.C. 3717.51 et seq.
Criminal trespass - see GEN. OFF. 642.10
Littering - see GEN. OFF. 660.03

804.01 PURPOSE.

This chapter is hereby enacted and promulgated to prevent fraud and theft from the residents of the Village, to protect the residents from unwanted annoyance, harassment, and disturbance, and to protect the privacy of the residents.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.02 DEFINITIONS.

As used in this chapter:

- (a) “Canvass,” and any form of the verb “canvass,” including but not limited to “canvassing” and “canvasses,” means entering onto the property of another asking for votes, opinions, signatures, membership, etc. and/or distributing or dispersing information, data, opinions, messages, etc. “Canvassing” also includes entering onto the property of another seeking to obtain funds or contributions or donations, but only as a secondary purpose, to the aforementioned activities.
- (b) “Canvasser” means any person who or organization that “canvasses” within the Municipality.
- (c) “Municipality” refers to the Village of Baltimore, Ohio.
- (d) “Peddle,” and any form of the verb “peddle,” including but not limited to “peddling” and “peddles,” entering onto the property of another and carrying, for the purpose of sale at retail and immediate or future delivery, goods, wares, food, merchandise, services, or other articles of

value and selling and/or obtaining orders or commitments for the sale, repair, or exchange of goods, food, merchandise, or services or for orders related to the same.

“Peddling” does not include entering onto the property of another for wholesale delivery to merchants, manufacturers, or other businesses at their offices, places of business, or factories, the sale of equipment or articles used in conduct of their professions, businesses, or manufacturing establishments.

- (e) “Peddler” means any person, enterprise, or organization that “peddles” within the Municipality.
- (f) “Solicit,” and any form of the verb “solicit,” including but not limited to “soliciting” or “solicits,” means entering onto the property of another for the primary purpose of obtaining or seeking to obtain funds, donations, and/or contributions for any cause.
- (g) “Solicitor” means any person, enterprise, or organization that “solicits” within the Municipality.
- (h) “Temporary store” means the establishment of a store, or other method of displaying for sale goods, wares, services, or food from any type of temporary enclosure or parked vehicle, where the items for sales are displayed outside of the vehicle, from a location in the Municipality on property, which is not the property of the person, principal, or agent of the enterprise for which a certificate of zoning compliance is required, and with permission from the owner or occupant of said property if the operator of the temporary store is not the owner or occupant of said property. “Temporary stores” do not include any establishments that are registered with the Village Festival Committee and exist only during the Festival and in accordance with the Festival Committee's rules.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.03 LICENSE REQUIRED.

No person shall engage in the business of peddling or solicitation in the Municipality without first obtaining a license therefor as required in this chapter.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.04 TEMPORARY STORES LICENSE REQUIRED.

(a) No person shall open or conduct temporary store or place for selling goods, wares, merchandise, services, or food until he or she has obtained from the Village Clerk a license to open such store or conduct such sale.

(b) The licensing process is the same as found in Section 804.05 herein.

(c) Exceptions listed in Section 804.07 apply to this section.

(Ord. 2002-34. Passed 11-25-02.)

804.05 LICENSE APPLICATION AND REQUIREMENTS; FEE.

(a) Canvassers and juvenile members of nonprofit organizations are not required to seek a license under this chapter. However, canvassers and juvenile members of nonprofit organizations are required to comply with Sections 804.09, 804.13, and 804.14 of this chapter. Further, Section 804.17 of this chapter shall be applied to canvassers, as well.

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(b) Persons or organizations who or which wish to peddle, solicit, or establish a temporary store shall apply to the Village Administrative Offices in order to register with the Village Clerk by filing an application on the prescribed form. The applicant shall:

- (1) Sign his or her full legal names and provide his or her present permanent address and his or her date of birth;
- (2) Provide the name and address of the entity for which the person or organization intends to sell, offer for sale, or solicit contributions, etc.
- (3) Provide evidence of personal identification in the form of any of the following:
 - A. A valid driver's license;
 - B. A certified copy of a birth certification;
 - C. A valid United States passport;
 - D. Any other personal identification deemed acceptable to the Police Department for the Municipality.
- (4) Provide to the Village Clerk evidence of organizational identification in the form of any of the following:
 - A. A vendor's license;
 - B. An I.R.S. identification number;
 - C. A corporation identification number;
 - D. A State Charter number;
 - E. Any other identification deemed acceptable to the Police Department for the Municipality.
- (5) The approximate dates that the person or organization intends to solicit, peddle, or operate a temporary store in the Municipality.

(c) The Village Clerk may also require additional information, including the names of other municipalities in which the applicant has recently conducted activities for which a license was required.

(d) Persons and organizations that are required to submit an application as set forth herein expressly acknowledge and understand that they will be required to authorize a record release so that the Village Police Department can conduct a background investigation of the applicant. The applicants further acknowledge and understand that they will be required to sign a section of the application in which the applicant acknowledges and consents to the background check. Failure to execute the acknowledgment and consent portion of the application will result in the denial of a requested license. A copy of the application and release are attached to Ordinance No. 2002-34, passed November 25, 2002 as Exhibit A.

(e) If the Village Police Department and the Village Clerk's Office determine that none of the grounds for license refusal, which are listed in Section 804.06 of this chapter, apply, the Village Clerk's Office shall issue a solicitor/peddler's license to the applicant within two business days from the time of the completion of the registration described in this chapter.

(f) For a license issued under the provisions of this chapter, the applicant shall pay to the Village Clerk a fee of thirty-five dollars (\$35.00). Said fee shall be used to cover the cost of the license itself, the background checks on the applicant(s), and for administration costs in the application process.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

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804.06 LICENSE REFUSAL GROUNDS.

A license under this chapter may be refused if any of the following is found to be true:

- (a) The applicant made a false statement as to any matter in the application;
- (b) The applicant or the organization which the applicant proposes to solicit, peddle, or operate a temporary store for has violated any provision of this chapter within the last three years;
- (c) The applicant does not or refuses to execute a consent and release form so that a background check can be run;
- (d) The applicant does not propose to engage in a lawful commercial, professional, religious, educational, civic, or charitable enterprise;
- (e) The applicant or the organization which the applicant proposes to solicit, peddle, or operate a temporary store for, has had three or more complaints against it filed or lodged with the Better Business Bureau for any business venture;
- (f) The applicant or the organization which the applicant proposes to solicit, peddle, or operate a temporary store for, has had three or more complaints against it filed or lodged with the Ohio Attorney General's Office for any business venture;
- (g) The applicant or the organization which the applicant proposes to solicit, peddle, or operate a temporary store for, has been found guilty of or plead guilty or no contest to any fraud, misrepresentation, or unlawful act in connection with his or her business or the business or organization he or she purports to represent, whether in Ohio or elsewhere.
- (h) The applicant or the organization which the applicant proposes to solicit, peddle, or operate a temporary store for, has been found guilty of or plead guilty or no contest to any fraud, misrepresentation, or unlawful act in connection with his or her business or the business or organization he or she purports to represent, whether in Ohio or elsewhere.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.07 EXCEPTIONS FROM APPLICATION FEE.

A license shall be required of the following persons or organizations, but no fee shall be charged in association with the granting of the license:

- (a) Any person selling products of his or her own raising or manufacture;
- (b) Any organization which employs persons who solicit only the purchase of, or subscription for, newspapers having their principal sale or distribution in the Municipality or in the County;
- (c) Any organization that solicits or peddles on behalf of and for any religious, educational, civic, or charitable organization.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.08 CARRYING, EXHIBITING AND DISPLAYING OF LICENSES.

The license issued under the provisions of this chapter shall be carried by any peddler or solicitor at all times when peddling or soliciting and shall be displayed to any person being solicited, peddled, or sold to or to any police officer upon request. The license issued under the provisions of this chapter shall be displayed on or near the cash register or area where customers are to pay for merchandise or services.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

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804.09 HOURS FOR SOLICITATION, PEDDLING, AND OPERATING OF TEMPORARY STORES.

(a) All peddling, soliciting, canvassing, and operating of temporary stores, whether pursuant to a license issued under this chapter or not, shall not commence before 9:00 a.m., Monday through Saturday.

(b) All peddling, soliciting, canvassing, and operating of temporary stores, whether pursuant to a license issued under this chapter or not, shall be completed prior to 9:00 p.m., Monday through Saturday.

(c) No peddling, soliciting, canvassing, or operation of temporary stores shall be permitted on Sundays within the Municipality.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.10 NOISE.

No peddler, solicitor, or operator of a temporary store shall use any whistle, bell, horn, or other mechanical or electrical device for the purpose of advertising his or her goods, wares, merchandise, food or services. No peddler, solicitor, or operator of a temporary store shall call out in a loud voice for such advertising purposes.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.11 LICENSE PERIOD.

Each license issued under this chapter shall be valid from the date of issuance until December 31 of the calendar year in which the license was issued.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.12 LICENSE TRANSFER AND USE.

No license issued under this chapter shall be in any manner assignable or transferable. No license shall authorize any person other than the one named in such license to do business, nor shall a licensee conduct any other business than is named therein to be transacted.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.13 PEDDLING, SOLICITING AND CANVASSING PROHIBITED WHERE SIGNS POSTED.

No peddler, solicitor, canvasser, or operator of a temporary store shall knock at the door of or ring the doorbell of any private home, apartment, apartment building, or residential complex in the Municipality where there is displayed at the entrance a notice reading "No peddlers, solicitors, or canvassers allowed," or similar sign which purports to prohibit persons from soliciting, peddling, or canvassing at the premises, unless such peddler, solicitor, canvasser, or operator of a temporary store is or has been invited upon such premises by the owner or occupant thereof.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.14 HARASSING OR ANNOYING PROSPECTIVE CUSTOMERS; TRESPASS.

(a) No solicitor, peddler, canvasser, or operator of a temporary store shall vex, annoy, threaten, or harass any person by importuning such person to purchase or look at his or her goods or wares or information or to listen to any statements or messages.

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(b) No solicitor, peddler, canvasser, or operator of temporary store shall enter any private house, apartment, or residence without being invited to do so. Failure to abide by this provision shall be deemed to be a trespass and will be prosecuted accordingly.

(c) All solicitors, peddlers, canvassers, and operators of temporary stores must immediately leave the premises of any private house, apartment, or residence once they are asked to do so by any member of or person present at such private house, apartment, or residence. Failure to abide by this provision shall be deemed to be a trespass and will be prosecuted accordingly.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.15 REVOCATION OF LICENSE.

If upon investigation by the Village Police Department and Village Clerk's Office, it is determined that there are grounds to believe that the licensee has violated any of the provisions of this chapter, or that any of the grounds for a denial of a license under this chapter exist, the Municipality may take legal action and file a lawsuit in an Ohio Court of competent jurisdiction seeking to temporarily or permanently enjoin the licensee from exercising his, her, or its rights under a license issued in accordance with this chapter.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.16 APPEAL OF REFUSAL TO ISSUE LICENSE.

If the application of any person or organization for a license authorized under this chapter is made and there is a refusal to issue a license, said applicant is permitted to appeal the decision. To appeal the refusal of issuance of the license, the applicant may file a lawsuit in an Ohio Court of competent jurisdiction. If the Court that the applicant has filed in does not render a decision within thirty days from the filing of the appeal, the Clerk shall cause a provisional license to be issued to the applicant for the shorter of: remainder of the calendar year or Court's decision is rendered.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

804.99 PENALTY.

(a) Whoever violates Sections 804.03, 804.04, 804.12, 804.13, or 804.14(a), of this chapter is guilty of a misdemeanor of the fourth degree.

(b) Whoever violates Sections 804.08, 804.09, or 804.10 of this chapter is guilty of a minor misdemeanor.

(c) Whoever violates Sections 804.13(b) or (c) of this chapter is punishable per sanctions provided for in the Ohio Revised Code for trespass offenses.

(d) A separate offense shall be deemed to have occurred each day during or on which a violation of, or noncompliance with, any provision of this chapter occurs or continues.

(Ord. 2001-40. Passed 4-11-2002; Ord. 2002-34. Passed 11-25-02.)

CHAPTER 806
Contractor Registration Program

806.01 Program established.

806.99 Penalty.

806.01 PROGRAM ESTABLISHED.

A contractor registration program is hereby in effect as of April 1, 2006, wherein contractors must complete a “Contractor Registration Application” when doing business within the Village. A copy of the contract and procedures is set forth in the appendix following this chapter.
(Ord. 2005-73. Passed 3-13-06; Ord. 2010-24. Passed 5-24-10.)

806.99 PENALTY.

Any person violating any provision of this chapter is guilty, upon a first offense, of a misdemeanor of the third degree (M3) and shall upon conviction be subject to fines or imprisonment, or both, as authorized by the Ohio Revised Code for M3 offenses. Any person violating any provision of this chapter is guilty, upon a second or subsequent offense, of a misdemeanor of the first degree (M1) and shall upon conviction be subject to fines or imprisonment, or both, as authorized by the Ohio Revised Code for M1 offenses.
(Ord. 2010-24. Passed 5-24-10.)

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APPENDIX: CONTRACT AND PROCEDURES FOR CONTRACTORS

**VILLAGE OF BALTIMORE
CONTRACTOR REGISTRATION APPLICATION**

New Registration _____

Ren

Name _____

Company Name _____

Address _____

E-mail Address _____

Business Type (Check One) Individual Sole Proprietorship Partnership Corporation Other:

Applicant's Position with Company _____

Insurance Company & Agent _____

Insurance Company Address _____

Expiration Date of Policy _____

Type of Registration:

General HVAC Plumbing Electrical Water/sewer lines installation

Note: A current copy of liability insurance, certificate of Worker's Compensation and state license, if applicable, must be submitted and kept on file in the Building Department of the Village of Baltimore, or registration is void. (This is the responsibility of the Contractor.)

This registration form, along with a payment of fifty (\$50.00) dollars registration fee, or twenty-five (\$25.00) dollars renewal fee, must be delivered to this office no later than January 31st of each year to remain active. Renewals received after January 31st will be treated as new registrations and will be charged fifty (\$50.00) dollars.

REVOCATION OF REGISTRATION CERTIFICATE

Upon written complaint of any person, the Building Official will investigate the complaint and may recommend to the Safety Committee of Council to revoke, modify or suspend any registration certificate issued pursuant to the provisions of this chapter. This includes acts or omissions of the holder of any such certificate; conversion of property or funds belonging to another, failure to complete any contract or work undertaken under the this registration, unreasonable delay in the completion of work performed, use of unapproved or fraudulent material, involuntary petition of bankruptcy by registration certificate holder, or unauthorized departure from plans or specifications agreed to by certificate holder and owner. The Safety

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Committee shall then make a final determination as to the action to be taken. The Building Official will notify the contractor of the action taken by the committee. However, no registration certificate shall be revoked without at least fifteen (15) days advance written notice by the Building Official to the registration certificate holder and allowance of appeal submitted in writing stating the reason for the appeal. Appeal is to be filed with the Building Official within ten (10) days of receipt of notice of revocation.

PENALTY

Any person who shall fail to comply with any of the provisions of this code shall be deemed guilty of a misdemeanor, and upon conviction, fined not more than five hundred (\$500.00) dollars.

CONTRACTORS REQUIRING REGISTRATION

1. **Electrical Contractor:** Any person who is engaged in the business, or who, pursuant to written or oral agreement with another person, undertakes any electrical work or portion involving that particular trade, art or craft.
2. **Mechanical Contractor:** Any person who is engaged in the business, or who, pursuant to written or oral agreement with another person, undertakes any heating and air conditioning work or portion involving that particular trade, art or craft.
3. **Plumbing Contractor:** Any person who is engaged in the business, or who, pursuant to written or oral agreement with another person, undertakes any plumbing work or portion involving that particular trade, art or craft.
4. **General Contractor:** Any person who is engaged in the business, or who, pursuant to written or oral agreement with another person, acts as a general contractor or project manager or portion involving that particular trade, art or craft.
5. **Water/Sewer Lines Installer:** Any person who is engaged in the business, or who, pursuant to written or oral agreement with another person, undertakes any water and/or sewer line installation work or portion involving that particular trade, art or craft.

EXEMPTIONS:

The following are not required to be registered:

- A. The property owner or resident who performs the work him or herself
- B. Work done or caused to be done by the United States of America, the State of Ohio, or any agency or subdivision.

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REGISTRATION PROCEDURES

Upon receipt of a Contractor Registration Application and recommendation by the Inspector, the Building Department may issue a registration certificate in accordance with regulations established by the Village of Baltimore. However, it shall not be mandatory that the Building Department issue a registration certificate should it be established to their satisfaction that the applicant in question has been of any of the acts or practices for which registration certificate could be revoked as set forth.

All registration certificates shall expire on the 31st day of December of the year for which the same was issued. No registration fee required shall be refunded for any cause whatsoever.

No registration certificate shall be issued or continue in effect unless the applicant shall give evidence that the following items are valid and remain in effect during the duration of the registration certificate:

- A. The prepayment of fifty (\$50.00) dollars registration fee or renewal payment of twenty-five (\$25.00) dollars to the Village of Baltimore.
- B. Public liability and property damage insurance with the minimum coverage of \$100,000.00/\$300,000.00 bodily injury and \$50,000.00 property damage.
- C. A Certificate of Worker's Compensation, when the applicant employs one (1) or more people.
- D. Applicant must be eighteen (18) years of age or older.
- E. Copy of State License for electric, plumbing, and heating and/or cooling registrations for commercial projects (effective September 17, 2001 per State House Bill 434). (Ord. 2005-73. Passed 3-13-06.)

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CHAPTER 808
Video Service Provider Fee

808.01 Establishment of fee.
808.02 Payment of fee.

808.03 Notice of fee percentage.

808.01 ESTABLISHMENT OF FEE.

The Village hereby establishes a video service provider (VSP) fee that is calculated by applying a VSP fee percentage of five percent to the video service provider's gross revenues as defined in Ohio R.C. 1332.32(B) of the Video Law. For purposes of calculating the VSP fee, the provider's gross revenues shall include advertising revenues in accordance with Ohio R.C. 1332.23(B)(2)(g) of the Video Law. The VSP fee percentage and Video Law gross revenues definition, as modified in this chapter, shall apply equally to all video service providers and cable television operators providing video service in the Village.

(Ord. 2009-16. Passed 5-11-09.)

808.02 PAYMENT OF FEE.

The VSP fee shall be paid by each video service provider providing service in the Village on a quarterly basis but not sooner than 45 days nor later than 60 days after the end of each calendar quarter, per Ohio R.C. 1332.32(A).

(Ord. 2009-16. Passed 5-11-09.)

808.03 NOTICE OF FEE PERCENTAGE.

The Village Administrator is authorized and directed to provide any video service provider with notice of the VSP fee percentage and gross revenues definition as determined by Village Council, which notice shall be given by certified mail, upon receipt of notice from such video service provider that it will begin providing video service in the Village pursuant to a State-issued video service authorization.

(Ord. 2009-16. Passed 5-11-09.)

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TITLE FOUR - Taxation
 Chap. 830. Municipal Income Tax.

CHAPTER 830
Municipal Income Tax

830.01	Purpose.		830.10	Interest and penalties.
830.02	Definitions.		830.11	Collection of unpaid taxes and refunds
830.03	Imposition of tax.			
830.04	Effective date.			
830.05	Return and payment of tax.			
830.06	Collection at source.			
830.07	Declarations.			
830.08	Administrator; duties.			
830.09	Investigative powers of the Administrator; divulging confidential information.			
			830.12	Board of Review.
			830.13	Allocation of funds.
			830.14	Relief and reciprocity provisions.
			830.15	Collection of tax after termination of
			830.16	Violations.
			830.99	Penalty.

CROSS REFERENCES

Municipal income taxes - see Ohio R.C. Ch. 718

830.01 PURPOSE.

To provide funds for the purposes of general operating expense and paying all or part of the cost of making capital improvements in the Village of Baltimore there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided. (Ord. 567. Passed 12-18-63.)

830.02 DEFINITIONS.

As used in this chapter, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

- (a) "Administrator" or "Income Tax Administrator" means the person so designated and appointed by the Mayor and approved by the Council of the Village of Baltimore or the person executing the duties of the Income Tax Administrator.
- (b) "Assignment" means the assignment made by a resident of a municipality of claim for refund due from another taxing municipality granting credit to nonresidents thereof.
- (c) "Association" means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

- (d) “Board of Review” means the Board created by and constituted as provided in Section 830.12 of this chapter.
- (e) “Business” means an enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity.
- (f) “Corporation” means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, or foreign country or dependency.
- (g) “Employee” means one who works for wages, salary, commission or other type of compensation in the service of an employer.
- (h) “Employer” means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission, or other compensation basis.
- (i) “Fiscal year” means an accounting period of 12 months ending on any day other than December 31.
- (j) “Gross receipts” means the total income from any source whatsoever.
- (k) “Net profits” means a net gain from the operation of a business, profession, enterprise or other activity 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, or system approved by the Administrator, without deduction of taxes imposed by this chapter, 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.
- (l) “Nonresident” means an individual domiciled outside of the Village of Baltimore.
- (m) “Nonresident unincorporated business entity” means an unincorporated business entity not having an office or place of business within the Village of Baltimore.
- (n) “Office” See “Place of Business.”
- (o) “Person” means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term “person” as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to Corporation, the officers thereof.
- (p) “Place of business” means any bona fide office (other than a mere statutory office), factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more agents or employees.
- (q) “Reciprocity credit” means the credit granted by a municipality to its residents, and to non-residents whose city of residence grants a similar credit to nonresidents thereof, based on 50% of the lesser of the two rates.
- (r) “Resident” means an individual domiciled in the Village of Baltimore.
- (s) “Resident unincorporated business entity” means an unincorporated business entity having an office or place of business within the Village of Baltimore.
- (t) “Taxable income” means wages, salaries and other compensation paid by an employer or employers 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 the ordinance.

- (u) "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 made.
- (v) "Taxing municipality" means any municipal corporation levying a municipal income tax on salaries, wages, commissions and other compensation earned by individuals, and on the net profits earned from the operation of a business, profession or other activity.
- (w) "Taxpayer" means a person, whether an individual, partnership, association, or any corporation or other entity, subject to the tax imposed by this chapter or required hereunder to file a return or pay a tax.
(Ord. 567. Passed 12-18-63.)

830.03 IMPOSITION OF TAX.

- (a) Annual Tax Imposed. Subject to the provisions of the savings clause of this code, an annual tax for the purposes specified in Section 830.01 hereof shall be imposed on and after January 1, 1964, at the rate of 1% per annum upon the following:
- (1) On all salaries, wages, commissions, other compensation and net profits from unincorporated business entities and professions earned on and after January 1, 1964, by residents of the Village of Baltimore.
 - (2) On all salaries, wages, commissions and other compensation earned on and after January 1, 1964, by nonresidents for work done or services performed or rendered in the Village of Baltimore.
 - (3) A. On the portion attributable to Baltimore of the net profits earned on and after January 1, 1964, of all resident unincorporated businesses, professions and other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Village of Baltimore.
B. On the portion of the distributive share of the net profits earned on and after January 1, 1964, of a resident partner or owner of a resident unincorporated business entity not attributable to Baltimore and not levied against such unincorporated business entity; provided that such income of such resident partner or owner shall be subject to the relief and reciprocity provisions of Section 830.14 thereof.
 - (4) A. On the portion attributable to Baltimore of the net profits earned on and after January 1, 1964, of all nonresident persons, unincorporated businesses, professions and other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Village of Baltimore, whether or not such person, unincorporated business or entity, profession or other entity has an office or place of business in the Village of Baltimore.
B. On the portion of the distributive share of the net profits earned on and after January 1, 1964, of a resident partner or owner of a resident unincorporated business entity not attributable to Baltimore and not levied against such unincorporated business entity; provided that such income of such resident partner or owner shall be subject to the relief and reciprocity provisions of Section 830.14 thereof.
 - (5) On the portion attributable to Baltimore of the net profits earned on an after January 1, 1964, of all corporations derived from sales made, work done or services performed or

rendered and business or other activities conducted in the Village of Baltimore, whether or not such corporations have an office or place of business in the Village of Baltimore.

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(6) On all other sources of income as set forth in the Rules of Regulations, as amended, and as authorized and adopted pursuant to this section.

(b) Profits Attributable to Baltimore. The portion of the net profits attributable to Baltimore of a taxpayer conducting a business, profession or other activity both within and without the boundaries of Baltimore shall be determined in accordance with the rules and regulations adopted by the Administrator pursuant to this chapter, not inconsistent with the conditions of Ohio R.C. 718.02.

(c) Operating Loss Carry Forward.

(1) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1964; allocable to the Village of Baltimore may be applied against the portion of the profit of the succeeding year allocable to the Village of Baltimore, until exhausted but in no event for more than one (1) taxable year. No portion of a net operating loss shall be carried back against net profits of any prior year.

(2) For the purposes of division (1) hereof, the portion of a net operating loss sustained shall be allocated to the Village of Baltimore in the same manner as provided herein for allocating net profits to the Village of Baltimore.

(3) The Administrator shall provide by rules and regulations the manner in which such net operating loss carry-forward shall be determined.

(d) Consolidated Returns.

(1) Filing of consolidated returns may be permitted or required in accordance with rules and regulations prescribed by the Administrator.

(2) In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorated, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the Village of Baltimore constituting a portion only of its total business, the Administrator shall require such additional information as he or she may deem necessary to ascertain whether net profits are properly allocated to the Village of Baltimore. If the Administrator finds net profits are not properly allocated to the Village of Baltimore by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorated, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he or she shall make such allocation as he or she deems appropriate to produce a fair and proper allocation of net profits to the Village of Baltimore.

(e) Exception. The tax provided for herein shall not be levied on any compensation, allowances, or income specifically exempted from municipal income taxation by Ohio R.C. 718.02.

(Ord. 567. Passed 12-18-63; Ord. 2008-67. Passed 11-24-08; Ord. 2009-27. Passed 6-8-09.)

830.04 EFFECTIVE DATE.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of persons, businesses, professions or other activities earned on and after January 1, 1964.

(Ord. 567. Passed 12-18-63.)

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830.05 RETURN AND PAYMENT OF TAX.

- (a) Each taxpayer, except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 15th of each year. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period.
- (b) The return shall be filed with the Administrator on a form or forms furnished by or obtainable from upon request from such Administrator setting forth for the period indicated thereon.
- (1) A. The aggregate amount of salaries, wages, commissions and other compensation earned; and
 - B. The gross income from a business, profession or other activity less allowable expenses incurred in the acquisition of such gross income;
 - C. Such income shall include only income earned during the year, or portion thereof, covered by the return and subject to the tax imposed by this chapter;
 - (2) A. The amount of tax imposed by this chapter on income reported;
 - B. Any payments or credits to which the taxpayer may be entitled under the provisions of this chapter; and
 - (3) Such other pertinent statements, information returns, or other data and information as the Administrator may require.
- (c) The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of 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 Administrator 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 or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.
- (d) (1) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the balance of tax due, if any, after deducting:
- A. The amount of Baltimore income tax deducted or withheld at the source pursuant to Section 830.06 hereof;
 - B. Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 830.07 hereof;
 - C. Any credit allowable under the provisions of Section 830.14 hereof.
- (2) Should the return, or the records of the Administrator, indicate an overpayment of the tax to which the Village of Baltimore is entitled under the provisions of this chapter, such overpayment shall first be applied against any existing liability of the taxpayer and the balance, if any, at the election of the taxpayer communicated to the Administrator, shall be refunded or transferred against any subsequent liability; provided that overpayments of less than \$1 shall not be refunded.
- (e) (1) Where necessary, 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

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and/or limitations contained in Sections 830.11 and 830.14. Such amended returns shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

- (2) Within three months from the final determination of any federal tax liability affecting the taxpayer's Village of Baltimore tax liability, such taxpayer shall make and file an amended Village of Baltimore return showing income subject to the Village of Baltimore tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment. (Ord. 567. Passed 12-18-63; Ord. 2008-67. Passed 11-24-08.)

830.06 COLLECTION AT SOURCE.

- (a)
 - (1) Each employer within or doing business within the Village of Baltimore who employs one or more persons on a salary, wage, commission or other compensation basis shall, at the time of payment thereof, deduct the tax of 1% from the gross salaries, wages, commissions or other compensation earned by Village of Baltimore, residents regardless of where such compensation was earned and shall deduct the tax of 1% from the salaries, wages, commissions or other compensation earned within the Village of Baltimore by nonresidents;
 - (2) Notwithstanding the provisions of division (a)(1) of this section, where such employer employs a Village of Baltimore resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to the Village of Baltimore only the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this chapter.
 - (3) Each employer shall, on or before the last day of the month following each calendar quarter, make a return and remit to the Village of Baltimore the tax hereby required to be withheld. Such return shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. 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;
 - (4) On or before the 31st day of January following any calendar year such employer shall file with the Administrator an information return for each employee from whom the Village of Baltimore income tax has been, or should have been withheld, showing the name, address and social security number of the employee, the total amount of compensation paid during the year and the amount of the Village of Baltimore income tax withheld from such employee.

(b) Such employer in collecting said tax shall be deemed to hold the same until payment is made by such employer to the Village of Baltimore, as a trustee for the benefit of the Village of Baltimore, and any such tax collected by such employer from his or her employees shall, until the same is paid to the Village of Baltimore, be deemed a trust fund in the hands of such employer.

(Ord. 567. Passed 12-18-63.)

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830.07 DECLARATIONS.

- (a) Every person who anticipates any taxable income which is not subject to Section 830.06 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 830.03 hereof 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.
- (b) (1) Such declaration shall be filed on or before April 15th of each year during the life of this chapter, or within four months of the date that the taxpayer becomes subject to tax for the first time.
- (2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.
- (c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from the Administrator. Credit may be taken for Village of Baltimore income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax payable to other taxing municipalities in accordance with the provisions of Section 830.14 hereof.
- (2) The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.
- (d) (1) The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Administrator at least one-fourth of the estimated annual tax due after deducting:
- A. Any portion of such tax to be deducted or withheld at the source pursuant to Section 830.06 hereof;
- B. Any credits allowable under the provisions of Section 830.14 hereof; and
- C. Any overpayment of previous year's tax liability which taxpayer has not elected to have refunded.
- (2) At least a similar amount shall be paid on or before the 15th day of July and on or before the 15th day of October of each year, and on or before the 15th day of January of the following year, after the beginning of taxpayer's taxable year, provided that in case an amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.
- (e) On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filled. an annual return shall be filed and any balance which may be due the Village of Baltimore shall be paid therewith in accordance with the provisions of Section 830.05 hereof.
- (f) (1) Notwithstanding any provision or requirement of this chapter to the contrary, if a taxpayer resides or proposes to reside in the Village of Baltimore or engages in business or proposes to engage in business therein for a period of less than three months or if the Administrator determines that the residence of any taxpayer in the Village or the period during which any taxpayer will engage in business in the Village may reasonably be expected to be less than three months, the Administrator may require any such taxpayer to file a declaration and/or a return within such time as he or

she may reasonably fix and to pay or secure the payment

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of any tax due or to become due and/or any tax withheld or required to be withheld during the period of residence or engagement in business or the period of such residence or engagement in business estimated by the Administrator.

- (2) The date or dates fixed by the Administrator for the filing of declarations and/ or returns and/or for payments or security for payments of taxes pursuant to this division (f) shall be in lieu of the dates for such filing or payment specified for taxpayers generally to this chapter.
(Ord. 567. Passed 12-18-63; Ord. 2008-67. Passed 11-24-08.)

830.08 ADMINISTRATOR; DUTIES.

(a) The office of Administrator is hereby created, the Administrator to be appointed by the Mayor of the village, confirmed by Council, and to serve at the pleasure of the Council.

(b) The Administrator shall have those duties and responsibilities as are set forth below in this section.

- (c) (1) It shall be the duty of the Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof, and to report all monies so received;
- (2) It shall be the duty of the Administrator to enforce payment of all taxes owing Baltimore, to keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

(d) The Administrator is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns.

(e) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to be due Baltimore 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. 567. Passed 12-18-63; Ord. 570. Passed 1-6-64.)

830.09 INVESTIGATIVE POWERS OF THE ADMINISTRATOR; DIVULGING CONFIDENTIAL INFORMATION.

(a) The Administrator, or any authorized employee, 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 whom the 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 made, to ascertain the tax due under this chapter. Each

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such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish upon written request by the Administrator, or his or her duly authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him or her and may examine such person, under oath concerning any income which was or should have been returned for taxation hereunder 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 before him, whether as parties or witnesses, whenever he or she believes such persons have knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records and/or federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent, or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with any order or subpoena of the Administrator authorized hereby shall be deemed a violation of this chapter punishable as provided in Section 830.99 hereof.

- (d) (1) Any information gained as a result of any returns, investigations, hearings, records or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this chapter shall be deemed guilty of a misdemeanor of the first degree (M1) for each offense, and shall be subject to fines or imprisonment, or both, as authorized by the Ohio Revised Code for M1 offenses. Each disclosure shall constitute a separate offense.
- (2) In addition to the penalty provided in Section 830.99, any employee of the Village of Baltimore who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

(e) Every taxpayer shall retain all records necessary to compute his or her tax liability for a period of five years from the date his or her return is filed, or the withholding taxes are paid. (Ord. 567. Passed 12-18-63; Ord. 2009-27. Passed 6-8-09.)

830.10 INTEREST AND PENALTIES.

(a) All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of ½% per month or fraction thereof.

(b) In addition to interest as provided in division (a) hereof, penalties base on the unpaid tax are hereby imposed as follows:

- (1) For failure to pay taxes due, other than taxes withheld; ½% per month or fraction thereof.
- (2) For failure to remit taxes withheld from employees; 3% per month or fraction thereof.

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(c) Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both.
(Ord. 567. Passed 12-18-63.)

830.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) All taxes imposed by this chapter shall be collectible, together with interest and penalties thereon, by suit, as other debts of like amount are recoverable. Any action to collect such tax shall be commenced within three years after the date that the same becomes due and payable. Except in the case of fraud, omission of a substantial portion of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed whichever is later, provided, however, in those cases in which a 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 Administrator shall be one 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 years from the date which such payment was made or the return was due, or within three months after final determination of the federal tax liability, whichever is later.

(c) Amounts of less than \$1 shall not be refunded or collected if the total tax due does not exceed this amount.
(Ord. 567. Passed 12-18-63.)

830.12 BOARD OF REVIEW.

(a) A Board of Review is hereby created consisting of a Chairperson (the Village Solicitor) three other individuals consisting of the Chairperson of Council's Finance Committee and the President of Council, and the Village Fiscal Officer as a non-voting member. In the event that the Finance Committee's Chairperson and the President of Council is the same person, then the President of Council shall designate a member of the Finance Committee to serve on the Board. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearings requested by a taxpayer before the Board are not meetings of a public body subject to Ohio R.C. 121.22. The provisions of Section 830.09 hereof with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matters as may be heard before the Board. Records of the Board are not public records available for inspection under Ohio R.C. 149.43.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this chapter, must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

(c) Whenever the Administrator issues a decision regarding a Village of Baltimore income tax obligation that is subject to appeal as provided in this chapter, the Administrator shall notify the taxpayer

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at the same time of the taxpayer's right to appeal the decision and of the manner in which the taxpayer may appeal the decision.

(d) Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this chapter and who has filed with the Village of Baltimore the required returns and other documents pertaining to the Baltimore income tax obligation at issue in the decision may appeal therefrom to the Board of Review within 30 days from the announcement of such ruling or decision by the Administrator. The request shall be in writing, shall state why ruling or decision should be deemed incorrect or unlawful. The Board shall, on hearing, having jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

(e) The Board of Review shall schedule a hearing within 45 days after receiving a valid request, unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an Attorney at Law, Certified Public Accountant or other representative.

(f) The Board shall make a decision on the appeal within 90 days after the Board's final hearing on the appeal, and send notice of its decision by ordinary mail to the petitioner within 15 days after issuing the decision.

(Ord. 567. Passed 12-18-63; Am. Ord. 2001-04. Passed 3-12-01; Ord. 2008-67. Passed 11-24-08.)

830.13 ALLOCATION OF FUNDS.

(a) The funds collected under the provisions of this chapter shall be applied for the following purposes, to wit:

- (1) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and the cost of administering and enforcing the provisions thereof.
- (2) The balance of the funds collected each year under the provisions of this chapter shall be paid into special funds which are hereby established for the following purposes:
 - A. 52% to the General Fund for any legal operating expense;
 - B. 43% to the Street Fund for any legal operating expense; and
 - C. 5% to the Swimming Pool Fund for any legal operating expense.

(b) Council shall, by ordinance, appropriate the above monies after transfer into the specified funds and allocate such monies in accordance with the needs of the Village of Baltimore. Council may, if and when necessary, appropriate monies from any or all of such special funds for poor relief, public disaster or civil emergency, but in not event shall such appropriation exceed the actual need for such funds.

(Ord. 567. Passed 12-18-63; Ord. 98-13. Passed 6-8-98; Ord. 2005-48. Passed 10-10-05; Ord. 2008-67. Passed 11-24-08; Ord. 2009-05. Passed 2-9-09; Ord. 2011-59. Passed 11-28-11; Ord. 2014-03. Passed 3-24-14.)

830.14 RELIEF AND RECIPROCITY PROVISIONS.

It is the intent of this section that a taxpayer, subject to tax in more than one municipality on the same income, who has complied with the provisions hereof, shall not be required by this chapter to pay a total municipal income tax on such income greater than the tax imposed at the higher rate. Accordingly, notwithstanding any other provisions of this chapter:

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(a) Residents of the Village of Baltimore.

- (1) When a resident of Baltimore is subject to and has paid or has acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this chapter and such other municipality does not allow a credit to its nonresidents, such Baltimore residents may claim a credit up to 0% that is paid by or withheld from a resident taxpayer.
- (2)
 - A. When a resident of Baltimore is subject to and has paid, or has acknowledged liability for a municipal income tax in another municipality on the same income taxable under this chapter and such other municipality allows a credit to its nonresidents on the same basis as provided in division (b)(1) of this section, a credit shall be allowed against Baltimore income tax of 50% of the tax due hereunder or 50% of the tax due under the ordinance of such other municipality, whichever is the lesser;
 - B. If the tax due such other municipality has been paid to or withheld in such other municipality, a resident of Baltimore may claim credit for and assign to the Village of Baltimore any claim for refund to which he or she may be entitled from such other municipality. In the event an amount is not received by the Village of Baltimore equal to such credit claimed by reason of tax payments made to, or withheld in, such other municipality, then the taxpayer shall be liable to the Village of Baltimore for an amount by which the claimed credit exceeds the amount recovered on such assignment by the Village of Baltimore, together with penalty and interest. If satisfactory evidence is offered, however, that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefor because of fault or neglect on the part of either municipality.
 - C. Assignment of any claim for refund to which a Baltimore resident may be entitled from another municipality shall be tentatively accepted as payment of that portion of Baltimore income tax represented by such assignment; provided that an overpayment resulting from the credit allowed by reason of such assignment shall not be refunded until such assignment has been accepted for payment by such other municipality.

(b) Nonresidents of the Village of Baltimore.

- (1) When a nonresident of Baltimore is subject to the tax imposed by this chapter and is also subject to tax on the same income in the municipality of his or her residence, a credit of 50% of the tax due under this chapter or 50% of the tax due under the ordinance of such other municipality, whichever is the lesser, shall be allowed against the tax due under this chapter; provided:
 - A. Such other municipality imposes on its residents a tax on the same income and reciprocal provision is made in the ordinance of such other municipality granting to nonresidents thereof a credit on the same basis as provided in division (b)(1) of this section against the tax levied thereby;
 - B. Such nonresident is subject to and has paid, or has acknowledged liability in the municipality of his or her residence for any tax due after such reciprocal credit is allowed, and
 - C. The municipality of his or her residence furnishes evidence of payment of tax therein or evidence of assignment by the taxpayer of his or her claim for

reciprocal credit to such other municipality.

- (2) Any amount due a nonresident as a result of having overpaid the tax due the Village of Baltimore, or arising from allowance of credit provided for herein may, under regulations adopted by the Administrator, be assigned to and paid to such other municipality.

- (c) The credits provided for in divisions (a) and (b) of this section will not be allowed unless the same are claimed in a timely return or form acceptable to, and filed with the Administrator. In the event a taxpayer fails, neglects or refuses to file such timely return or form he or she shall not be entitled to such credit and shall be liable for the full amount of tax assessed by this chapter, together with such interest and penalties, both civil and criminal, as are prescribed in the chapter.
- (d) Any claim for credit for income taxes paid another municipality on the same income taxable hereunder, or claim for or assignment of any refund due to the credit provided for herein, must be filed with the Administrator of the Village of Baltimore on or before December 31st of the year following that for which such credit is claimed; except that in case such claim for reciprocity refund shall have been assigned to the municipality of residence, such municipality of residence must file a claim for refund with the Administrator of the Village of Baltimore on or before January 31st next following such December 31st. Failure to file such claim for reciprocity credit or refund, or assignment thereof, within the times prescribed herein shall render such credit, claim for refund, or assignment null and void.
(Ord. 567. Passed 12-18-63; Ord. 96-31. Passed 11-25-96; Ord. 2010-12. Passed 5-10-10.)

830.15 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed by the Council of the Village of Baltimore, Ohio by operation of law, 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 Ordinance are concerned, It shall continue effective until all of said taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this Ordinance shall have been fully terminated, subject to the limitations contained in Sections 830.11 and 830.99 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 Sections 830.05 and 830.06 of this chapter as though the same were continuing.
(Ord. 567. Passed 12-18-63; Ord. 672. Passed 11-18-68.)

830.16 VIOLATIONS.

No person shall:

- (a) Fail, neglect or refuse to make any return or declaration required by this chapter; or
- (b) Make any incomplete, false or fraudulent return; or
- (c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter; or
- (d) Fail, neglect or refuse to withhold the tax from his or her employees or remit such withholding to the Administrator; or
- (e) Refuse to permit the Administrator or any duly authorized agent or employee to examine his or her books, records, papers and federal income tax returns relating to the income or net profits to a taxpayer; or
- (f) Fail to appear before the Administrator and to produce his or her books, records, papers or Federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or
- (g) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or

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- (h) Fail to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby; or
- (i) Give to an employer false information as to his or her 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; or
- (j) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and the Village of Baltimore tax withheld, or to knowingly give the Administrator false information; or
- (k) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.
(Ord. 567. Passed 12-18-63.)

830.99 PENALTY.

(a) Whoever violates any of the provisions of this chapter is guilty of a misdemeanor of the first degree (M1) for each offense, and shall be subject to fines or imprisonment, or both, as authorized by the Ohio Revised Code for M1 offenses. A separate offense shall be deemed committed each day during or on which a violation occurs or continues.

(b) All prosecutions under this section must be commenced within the period stipulated in Ohio R.C. 718.06.

(c) The failure of any employer or person to receive or procure a return, declaration or other required forms shall not excuse him or her from making any information return, return or declaration, from filing such forms, or from paying the tax.

(Ord. 567. Passed 12-18-63; Ord. 2009-27. Passed 6-8-09.)

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