

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_

VILLAGE OF BATAVIA  
ORDINANCE NO. 1101-07

AN ORDINANCE AMENDING SECTIONS OF THE VILLAGE  
INCOME TAX CODE TO PROVIDE FOR THE ASSESSMENT AND  
COLLECTION OF TAXES BY THE VILLAGE TAX ADMINISTRATOR

WHEREAS, The Tax Commissioner of the Village of Batavia 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 Batavia, Ohio, at least a majority of its members concurring:

Section 1. That the Municipal Income Tax Ordinance is amended as follows:

Section 35.21 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS, shall read as follows:

(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 years from the time of payment of any tax due hereunder. 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 25% of that required to be

(B) *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, includes, 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 prejudgment account assigned to a collection agency.

Section 35.35 INCOME TAX BUREAU; AUTHORITY, shall read as follows:

(1) There is hereby created an Income Tax Bureau for the administration of the provisions of this chapter. Such Bureau shall consist of a Tax Commissioner, Deputy Tax Commissioner and such clerical and secretarial personnel as may be determined to be necessary for the administration of this chapter. All such personnel shall be appointed by the Mayor, except that the Tax Commissioner shall be appointed by the Mayor annually on a calendar year basis with the approval of Council. The Tax Commissioner's salary shall be determined by Council on a calendar year basis

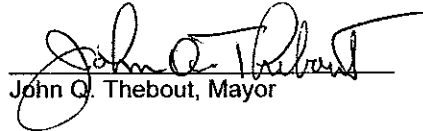
(2) It shall be the duty of the Tax Commissioner to collect and receive the tax imposed by this chapter in the manner prescribed therein, and to keep an accurate record thereof, and to report all moneys so received.

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(D) *Appeals Procedure.* An appeal shall be perfected by notifying the Batavia Village Board of Tax Review, in writing, at 389 Main Street, Batavia, Ohio 45103, post marked or personally delivered to the Village Offices, no later than thirty days from the date of the tax commissioner's determination and shall specify the year or years being appealed. The Board of Review shall convene not later than 45 days from the date the appeal is filed to hear evidence of the appeal. The Board may continue any hearing, in progress, for the purpose of obtaining evidence, however, the Board shall issue a decision within 30 days of the conclusion of said hearing. Said decision can affirm, deny or modify the decision or determination of the Tax Commissioner.

Adopted: March 5, 2007

  
John Q. Thebout, Mayor

  
Angelina Burton, Village Clerk

I, Angelina Burton, Clerk of the Council of the Village of Batavia do hereby certify that the foregoing is a true & correct copy of Ordinance 1101-07 passed by Council of said Village on the 5th day of March, 2007 and recorded in the official journal of said Village. Witness my signature this 13th day of March, 2007.

  
Angelina Burton, Clerk-Treasurer