

APPENDIX A

CITY OF UPPER SANDUSKY

INCOME TAX RULES & REGULATIONS

AS APPROVED BY THE BOARD OF REVIEW AND IN EFFECT

MARCH 20, 2000

ADOPTED UNDER THE AUTHORITY OF

SECTION 181.13

CITY OF UPPER SANDUSKY MUNICIPAL CODE

Rules and Regulations adopted by the Commissioner of Taxation and submitted to the Board of Review for approval and adoption according to Section 181.13 of Ordinance 234-5. All previous Rules and Regulations are hereby repealed.

RULES AND REGULATIONS

- | | | |
|---------|-------|--|
| Article | I. | Purpose |
| Article | II. | Definitions |
| Article | III. | Imposition of tax |
| Article | IV. | Effective date |
| Article | V. | Return and payment of tax |
| Article | VI. | Collection at source |
| Article | VII. | Declarations |
| Article | VIII. | Duties of the City Auditor and Treasurer |
| Article | IX. | Investigative powers of the Commissioner; divulging confidential information |
| Article | X. | Interest and Penalties |
| Article | XI. | Collection of unpaid taxes |
| Article | XII. | Violations |
| Article | XIII. | Board of Review |

- Article XIV. Allocation of funds
- Article XV. Credit for tax paid to other municipalities
- Article XVI. Collection of tax after termination of chapter
- Article IC. Penalty