# CHAPTER 1717
(AS AMENDED BY ORDINANCE 9345-2006, DECEMBER 19, 2006)
Collection of Unpaid Taxes and Refunds of Overpayments

1717.01 Unpaid taxes recoverable as other debts.
1717.02 Refunds of taxes erroneously paid.
1717.03 Amounts of less than one dollar; overpayments.

CROSS REFERENCES
Returns - see TAX. Ch. 1711
Payment of tax - see TAX. Ch. 1713
Payment to accompany declaration - see TAX. 1713.06
Interest and penalties - see TAX. Ch. 1715

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## 1717.01 UNPAID TAXES RECOVERABLE AS OTHER DEBTS.

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(a) All taxes, including any and all prior accumulated balances, imposed by this Title shall be collectable, together with any interest and penalties thereon, by a civil and/or criminal action at law as specified in this Title. Additionally, the Director of the Department of Taxation shall be responsible for establishing procedures for collection of delinquent tax payer accounts, and may outsource collection for said accounts. All additional assessments shall be made and all civil and/or criminal actions to recover municipal income taxes and penalties and interest thereon shall be brought within the time limitation specified in Ohio R.C. 718.12.

(b) All delinquent tax accounts outsourced by the City to a law firm or collection agency shall be assessed a collection fee on the entire balance due equal to the contingency collection percentage charged by each law firm or collection agency as set forth in their collection contract with the City. The balance due prior to the assessment of the collection fee shall be the principle balance due plus interest, penalties, late fees, and/or other permissible fines, penalties and charges. The collection fee shall be assessed against all payments made by the taxpayer whether or not the balance due is paid in full with one payment, or over time with more than one payment. The assessment of the collection fee shall be made by the law firm or collection agency after the delinquent account has been outsourced for collection. Additionally, court costs shall be added to the balance due as they are incurred but shall not be assessed a collection fee.

(Ordinance 9345-2006, passed 12-19-06)

## 1717.02 REFUNDS OF TAXES ERRONEOUSLY PAID.

Taxes erroneously paid shall not be refunded unless a claim for a refund is made. Claims for refund of municipal income taxes must be brought within the time limitation provided in Ohio R.C. 718.12. Refunds are not allowed when there is an existing liability and/or delinquency on any of the taxpayer's associated tax accounts.

## 1717.03 AMOUNTS OF LESS THAN FIVE DOLLARS; OVERPAYMENTS.

(a) A filing indicating an amount of less than five dollars ($5.00) shall not be collected or refunded. An account with accumulative amounts due or overpayments exceeding the five dollar ($5.00) limitation shall, pursuant to statutory provisions, become collectable or refundable..

(b) Overpayments of less than forty dollars ($40.00) shall not be refunded but shall be applied against liability in the subsequent year where it is evident that a liability will exist in the subsequent year.