

produce his employer's books, records, papers or copies of federal income tax returns relating to the income or net profits of a taxpayer; or

7. Knowingly refuse to disclose to the Tax Administrator any information with respect to the income or net profit of a taxpayer; or
8. Knowingly fail to comply with the provisions of this chapter or any order or subpoena of the Tax Administrator; or
9. Knowingly attempt to do anything whatever to evade the payment of the whole or any part of the obligations imposed by this chapter.

C. In addition to the meaning prescribed in Section 148.02 of this chapter, the term "person" as used in this section shall include (in the case of an association or corporation not having any partner, member or officer within the City of Oakwood) any employee or agent of such association or corporation who can be found within the corporate limits of the City.

D. All prosecutions under this section must be commenced within three years after the commission of the offense, except that in the case of fraud, failure to file a return, or the omission of twenty five percent or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

E. The failure of any employer, taxpayer or person to obtain or receive any form shall not excuse him from the duty of completing and filing such form or from paying the tax.

148.13 BOARD OF ADJUDICATION AND BOARD OF TAX APPEALS.

A. Board of Adjudication.

1. A Board of Adjudication is hereby created to consist of the City Manager or a person designated by him, the Director of Finance or a person designated by him, and the City Attorney or his/her designated Assistant City Attorney. The board may select one of its members each year to serve for a one year term as chairman and may elect a secretary in similar manner. A majority of the members of the board shall constitute a quorum.

2. The board shall adopt its own procedural rules and shall keep a record of its proceedings. All hearings of the board shall be conducted privately and the provisions of Section 148.09 above with reference to the confidential character of information required to be disclosed by this chapter shall apply to all matters

presented to the Board of Adjudication.

3. After receiving the request or recommendation of the Tax Administrator as to modification of any assessment of, or collection procedure or refund regarding, any tax, penalty and/or interest, the board shall have the authority to make a decision on any such matter in individual cases and/or to adopt, alter or revoke a general policy to be followed as to all taxpayers.

B. Board of Tax Appeals. (See ADMIN 160.02 for subpoena power)

1. A Board of Tax Appeals is hereby created consisting of three representative citizens of the City of Oakwood (who are not employees of the city but who may serve on other citizen boards and commissions of the city) to be appointed by the City Council for a term of three years. One of the members of the board shall be chosen by the members as chairman of the board, and all may receive per diem compensation if such compensation is authorized by the City Council. A majority of the members of the board shall constitute a quorum.

2. The board may adopt its own procedural rules and keep a record of its proceedings. Such records are not public records available for inspection under Ohio Revised Code 149.43. All hearings by the board may be conducted privately and the provisions of Section 148.09 above with reference to the confidential character of information required to be disclosed by this chapter shall apply to all matters presented before the board. Hearings requested by a taxpayer before the Board are not meetings of a public body subject to Ohio Revised Code section 121.22 or to Oakwood Ordinance section 111.15.

3. The board shall have jurisdiction to hear appeals filed by taxpayers as provided in Section 148.08 of this chapter and to affirm, reverse or modify any assessment, ruling or decision, or any part thereof made by the Tax Administrator from which such an appeal has been filed. The board shall determine the facts and shall apply the income tax law as set forth in this chapter but shall not have authority to vary or waive or refuse to apply any provision of the municipal income tax law of this City.

148.14 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be allocated in such manner as may be determined by the Council of the City of Oakwood.

CHAPTER 167
Sewer and Water Appeals Board

167.01 Board of Sewer & Water Appeals

CROSS REFERENCES

Subpoena power of this board -- see ADMIN 160.02

167.01 BOARD OF SEWER AND WATER APPEALS.

A. Creation and membership. There is hereby created a Board of Sewer and Water Appeals to conduct hearings and make determinations as authorized by this chapter. The members of the Board of Tax Appeals of this City shall, for the purposes set forth herein, constitute the Board of Sewer and Water Appeals. The character of the board and terms of office of its members shall be as prescribed in Codified Ordinances 148.13(B)(1).

B. Claims for damages. The Board of Sewer and Water Appeals is hereby vested with jurisdiction and authority to hear and decide claims for damages based upon injuries to persons and/or property caused by the operation of the sewer and/or water systems of this City. Acting under the law of Ohio, the board shall determine all relevant issues, including but not limited to, the questions of whether or not any malfunction occurred, the existence and extent of claimed injuries and to what extent, if any, the City of Oakwood is liable for such damages. Claimants shall have the burden of proving by a preponderance of the evidence that they have the right to recover damages from the City on such claims.

C. Alleged errors in bills. Further, the board shall also have jurisdiction to hear and decide the correctness of and liability for billing statements for water service, and alleged violations of regulations of the Water Department, after public hearing as provided in the Water Department Rules and Regulations.

D. Facts and law. The board shall determine the facts and shall apply the law with regard to the sewer and/or water systems of this City, but shall not have authority to vary, to waive or to refuse to apply any provision of such law. (For subpoena power see ADMIN 160.02)

E. Meetings and rules. All meetings of the Board of Sewer and Water Appeals shall be held at the call of its chairman and at such times as the board may determine. All hearings conducted by such board shall be open to the public to the extent required by the rules of procedure set forth in Chapter 111 of the Codified Ordinances. The board shall keep minutes of its proceedings and may not adopt its own rules and procedures. The members of this board shall serve as such without compensation.

F. Right of appeal. The ultimate decisions of this board upon claims presented to it shall be final administrative decisions and shall be subject to judicial review upon appeal by either the claimant or the City to the court system in the manner provided by the statutes of Ohio.

(d) No person shall place any obstruction in or upon a street, alley or highway without proper authority. (Ord. 4583. Passed 4-18-05.)

(e) No person, with intent to cause physical harm to a person or vehicle, shall place or knowingly drop upon any part of a highway, lane, road, street or alley any tacks, bottles, wire, glass, nails or other articles which may damage or injure any person, vehicle or animal traveling along or upon such highway, except such substances that may be placed upon the roadway by proper authority for the repair or construction thereof.

- (f) (1) Except as otherwise provided in this subsection, whoever violates any provision of subsections (a) to (d) of this section is guilty of a minor misdemeanor. If, within one year of the offense, the offender previously has been convicted of or pleaded guilty to one predicate motor vehicle or traffic offense, whoever violates any provision of subsections (a) to (d) of this section is guilty of a misdemeanor of the fourth degree. If, within one year of the offense, the offender previously has been convicted of two or more predicate motor vehicle or traffic offenses, whoever violates any provision of subsections (a) to (d) of this section is guilty of a misdemeanor of the third degree.
- (2) Whoever violates subsection (e) of this section is guilty of a misdemeanor of the first degree. (ORC 4511.74)

311.02 PARADES AND BLOCKING STREETS; PARADE AND ASSEMBLY APPEALS BOARD.

(a) No person shall conduct or participate in any parade upon that portion of any street or highway which is open to the use of the public as a thoroughfare for purposes of vehicular traffic, nor block off any such portion of a street or highway area, without first obtaining a permit from the Director of the Department of Public Safety of this City.

(b) A parade is defined to be a formal or informal march or procession of two or more individuals, vehicles or animals moving from one point to another in an organized manner so as to interfere with the free and uninterrupted use by the public of such street or highway.

(c) Applications for such permits shall be made on forms prescribed by the City and shall contain such information as is reasonably necessary to a fair determination of whether a permit should be issued, including but not limited to the exact portions of any street or highway to be blocked off, the exact route of the parade, the date and hours of the day for which the permit is requested, the number of persons anticipated to be involved and the number, type and size of vehicles and animals anticipated to be involved. Applications shall be filed with the Director of the Department of Public Safety not less than 4 days before the time intended for such parade or blocking off. (Ord. 3069. Passed 11-20-78.)

(d) The permit shall be issued unless the Director finds that the resultant conditions would unreasonably hinder the use by the public of such portion of the street or highway or would require the diversion of sufficient police officers or firemen so as to deprive the City of normal police and fire protection, in which case the application shall be rejected or conditions imposed as set forth below.

(e) The permit or any order accompanying it may prescribe reasonable conditions as to the hours, the places of assembly and of dispersal, the route and manner of march or travel, the number, type and size of animals and vehicles and the streets, highways or portions thereof which may be used or occupied. Further, the Director may require additional conditions for the issuance of the permit, including but not limited to requirements and restrictions that the person conducting the parade or blocking off the street assume, in writing, the obligation of paying the costs to the City of supervising and directing such parade or blocking off, including the cost of providing personnel from the Departments of Safety and Service or any other City personnel, including the costs of the services of outside contractors, and including that such person provide evidence of ability to pay such costs.

(f) The Director of the Department of Public Safety shall issue the permit (with or without conditions) or a written rejection of the application within four days after the application was filed. It shall be the duty of the applicant to pick up the permit or rejection at the City offices.

(g) If the decision of the Director was to reject the application, or to approve it but subject to conditions imposed by the Director, the City shall take the initiative in providing for an administrative hearing and review within 5 days after the rejection or conditional approval was issued. There is hereby created a Parade and Assembly Appeals Board to conduct such hearings and to review and make determinations as authorized herein. The members of the Board of Tax Appeals of this City shall, for the purposes set forth herein, constitute such Parade and Assembly Appeals Board. (See ADMIN 160.02 for subpoena power)

- (1) Notice. Notice of the hearing before such Board shall be given to the applicant for the permit by telegram, night-letter or other form of delivery of a written notice of the date, place and hour of the hearing.
- (2) Decision. The Board shall reverse the decision of the Director and shall grant the permit applied for, without conditions, unless it finds that the rejection of the application, or the conditions imposed upon approval of the application, were based upon a valid and correct determination by the Director, supported by clear and convincing evidence presented to the Board, that resulting conditions would have unreasonably hindered use by the public of such street or highway or would have required the diversion of police or fire personnel so as to deprive the City of its normal protection. The decision of the Board shall be made and issued at a public meeting of that body held not later than three days after the administrative review hearing referred to above.
- (3) Judicial appeal. Decisions of this board shall constitute final administrative decisions so as to be subject to judicial review under Chapter 2506 of the Ohio Revised Code upon appeal to the court system by the applicant for such a permit. The applicant may combine such an appeal with a request for immediate restraining order and/or injunctive relief as authorized by the Ohio Rules of Civil Procedure. The applicant shall be informed of this right of judicial review.
(Ord. 2888. Passed 7-3-74; Ord. 3067. Passed 11-6-78.)

(h) Whoever violates any provision of this section is guilty of a minor misdemeanor on a first offense; on a second offense within one year after the first offense, the person is guilty of a misdemeanor of the fourth degree; on each subsequent offense within one year after the first offense, the person is guilty of a misdemeanor of the third degree.