

181.16 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned, and insofar as the collection of taxes levied and actions of proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned. It shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Sections 181.11 and 181.12.

(b) Annual returns for the last year in which this chapter shall be effective shall be filed on or before four months from any termination date of this chapter and any tax shown due thereon for such year which is not paid and collectible under the provisions of Sections 181.06 and/or 181.07 shall be paid within such four month period, except in those cases in which the time for filing returns and/or payment of the tax due has been extended in accordance with Section 181.05 and except for claims for reciprocity refunds properly assigned and collectible from another municipality. (Ord. 234-5. Approved by voters 3-25-69.)