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October 12, 2006

Lois Gall, Director
Columbiana County Board of Elections
41 N. Park Ave.
Lisbon, OH 44432

BY FAX (330) 424-6661 AND HAND DELIVERY

**Re: Subpoena Issued to the Records Custodian, Lisbon Income Tax
Department**

Dear Ms. Gall:

As Solicitor for the Village of Lisbon, I am in receipt of a copy of a subpoena directed to the Records Custodian of the Lisbon Income Tax Dept. The subpoena orders the Records Custodian to appear and testify as a witness before the Columbiana County Board of Elections on October 14, 2006, at 11:00 a.m. The subpoena also directs the Records Custodian to bring with him to the hearing certain documents in his possession, custody or control related to Ted Strickland and/or Frances Strickland, including, but not limited to, income tax records.

Please be advised that municipal tax returns filed with the Village of Lisbon are confidential and are not available for inspection by anyone other than various agents of the Village for official purposes. I have attached a copy of Section 5D of Lisbon Village Ordinance 1685.

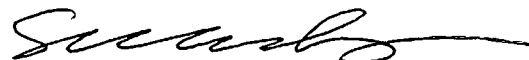
Please immediately withdraw the subpoena or delay the time for the Records Custodian to comply so that I may file an action with an appropriate judicial body to prevent the release of these confidential documents.

EXHIBIT G

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Thank you for your immediate attention to this matter. Please contact me at your earliest convenience at my private office, the phone number and fax number of which are provided above.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Washam", with a long horizontal flourish extending to the right.

Scott Washam
Solicitor, Village of Lisbon

Cc: By Fax Only
Lawrence W. Stacy, II

Ordinance No. _____ Passed _____, 19 _____

**SECTION 3
RECIPROCITY FOR TAX PAID TO OTHER MUNICIPALITIES**

If any resident individual taxpayer of the Village earns or receives salaries, wages, commissions, and other income or compensation for work or services performed or rendered outside of the Village, upon proof that the taxpayer has paid a municipal income tax on such salaries, wages, commissions, and other income or compensation to another municipality, the taxpayer shall be allowed a credit against the tax imposed by this Ordinance to the extent of the taxpayers payment of tax to the other municipality. In no event shall the credit permitted by this Ordinance exceed the tax assessed by this Ordinance.

**SECTION 4
ADMINISTRATION**

A. The office of the Tax Clerk shall be responsible to do all of the following: receive the tax imposed by this Ordinance in the manner prescribed herein; keep an accurate record thereof; and to report all monies so received.

B. The office of the Tax Clerk shall maintain accurate records for a minimum of five (5) years, showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

C. The office of the Tax Clerk is charged with and shall enforce the provisions of this Ordinance, including enforcement of the payment of all taxes owing to the Village. The Tax Clerk is hereby empowered, subject to the Council of the Village of Lisbon, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and enforcement and administration of the provisions of this Ordinance, including provisions for the reexamination and correction of returns and payments.

D. In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the office of the Tax Clerk may determine the amount of tax appearing to be due and owing by the taxpayer to the Village and shall notify the taxpayer of the amount of tax determined to be due and owing, together with interest and penalties thereon, if any.

E. The office of the Tax Clerk is hereby authorized to arrange for the payment of unpaid taxes, interest and penalties, on a schedule of installment payments not to exceed six months, when the taxpayer has proved to the office of the Tax Clerk, due to certain hardship conditions, that the taxpayer is unable to immediately pay the full amount of the tax due. Such authorization may not be granted until such time as the taxpayer first files proper returns, as determined by the office of the Tax Clerk, for all amounts owed by the taxpayer under this Ordinance. Upon written application of the taxpayer, the office of the Tax Clerk may also authorize an extension of time for not more than six months in addition to the initial six month extension for the payment of such taxes due.

**SECTION 5
INVESTIGATIVE POWERS OF THE TAX CLERK
PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION**

A. The office of the Tax Clerk is hereby authorized to examine the books, papers and records of any employer, or of any taxpayer or person subject to the tax, or believed to be subject to the provisions of this Ordinance, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this Ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer, shall, within thirty (30) days of being

Ordinance No _____ Passed _____, 19 _____

requested to do so, furnish to the office of the Tax Clerk the means, facilities, and opportunity for making such examination and investigations as are hereby authorized.

B. The office of the Tax Clerk is hereby authorized to order any person presumed to have knowledge of the facts to appear and may examine any such person, under oath, concerning any salaries, wages, commissions, and other income or compensation which was or should have been returned for taxation or any transaction tending to effect such income whenever it is reasonable believed that such person has knowledge of any such salaries, wages, commissions, and other income or compensation. To carry out these duties, the office of the Tax Clerk is hereby authorized to compel any such person to produce for copying and inspection any books, papers, records, documents of all types and description and records including, but not limited to, Federal or State income tax returns with schedules and supporting documentation, and all computer information or information contained on any magnetic storage device.

C. The failure or refusal of any person to comply with any provision of this Ordinance or the failure or refusal of any person to produce the documents mentioned herein or to submit to an examination by the office of the Tax Clerk or the failure or refusal to comply with any order or subpoena from the office of the Tax Clerk shall be deemed a violation of this Ordinance, punishable as provided in Section 8 hereof.

D. Tax returns and all audit papers and information connected therewith are confidential and shall be preserved so that they are not available for inspection by anyone other than the following listed agents of the Village for official purposes: State Auditor; Village Clerk treasurer; Tax Clerk; Employees of the office of the Tax Clerk; and the Village Solicitor.

E. Any information gained as the result of the filing of any tax returns, investigations, hearing or verifications required or authorized by this Ordinance shall be confidential, except for official purposes and except in accordance with proper judicial order. Any person divulging such information shall upon conviction thereof be guilty of a misdemeanor and shall be subject to a fine or penalty of not more than FIVE HUNDRED DOLLARS (\$500.00) or imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the Village who violates the provisions of this Section may be immediately terminated from employment with the Village.

SECTION 6
INTEREST AND PENALTIES

Except as otherwise provided in this Section, all taxes imposed by this Ordinance, including taxes withheld or required to be withheld from wages by an employer, that remain unpaid after they are due, shall bear interest at the rate of one and one half percent (1½%) per month on the unpaid balance of the tax owed. In addition, any taxpayer upon whom said taxes are imposed, and any employer required by this Ordinance to deduct, withhold and pay taxes imposed by this Ordinance, shall be liable for a penalty of one and one half percent (1½%) of the unpaid balance of the tax owed.

No penalty shall be assessed on an additional tax assessment made by the office of the Tax Clerk when a return has been filed in good faith and the additional tax paid thereon within the time prescribed by the office of the Tax Clerk. Further, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three months after the final determination of the federal tax liability.