

ORDINANCE NO. 23-17

CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER Joanne Rau

ON THE 16th DAY OF October, 2017.

AN ORDINANCE TO AMEND CHAPTER 885, EARNED INCOME TAX, OF THE CENTERVILLE MUNICIPAL CODE.

WHEREAS, the City of Centerville periodically reviews the laws relating to municipal income taxes; and

WHEREAS, the City of Centerville Income Tax Division has recommended certain changes to the City's Municipal Code relating to municipal income taxes; and

WHEREAS, it is recommended to amend Chapter 885 of the Centerville Municipal Code to incorporate these changes.

NOW THEREFORE THE MUNICIPALITY OF CENTERVILLE HEREBY ORDAINS:

SECTION 1. That the following amendment to Centerville Municipal Code Section 885.05 (effective for tax years beginning January 1, 2018), is hereby enacted as follows with new language to be added in *bold italics* and text to be deleted in ~~strikeout~~ as provided in section 5.02 of the Centerville Charter.

885.07 DECLARATION OF ESTIMATED TAX.

- (c) (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the Municipality or Tax Administrator, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:
 - A. On or before the fifteenth day of the fourth month after the beginning of the taxable year, 22.5% of the tax liability for the taxable year;
 - B. On or before the fifteenth day of the sixth month after the beginning of the taxable year, 45% of the tax liability for the taxable year;
 - C. On or before the fifteenth day of the ninth month after the Beginning of the taxable year, 67.5% of the tax liability for the taxable year;

D. On or before the fifteenth day of the ~~twelfth~~ *first month of the next tax year*, 90% of the tax liability for the taxable year.

SECTION 2. That the following amendment to Centerville Municipal Code Section 885.09, is hereby enacted as follows with new language to be added in *bold italics* and text to be deleted in ~~strikeout~~ as provided in section 5.02 of the Centerville Charter.

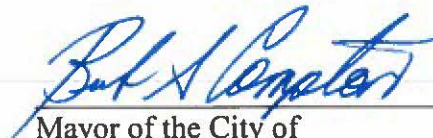
885.10 PENALTY, INTEREST, FEES, AND CHARGES.

(c) The municipality shall impose on a taxpayer, employer, any agent of the employer, and any other payer, and will attempt to collect, the interest amounts and penalties prescribed in this section when the taxpayer, employer, any agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the municipality timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the municipality any return required to be filed.

(3) With respect to any unpaid withholding tax, a penalty equal to *not to exceed* 50% of the amount not timely paid shall be imposed.

SECTION 3. This ordinance shall be effective from and after the earliest date allowed by law.

PASSED THIS 16th day of October, 2017.



Mayor of the City of
Centerville, Ohio

ATTEST:



Clerk of Council
City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of Council of the City of Centerville, Ohio, hereby certifies the foregoing to be a true and correct copy of Ordinance No. 23-17, passed by the Council of the City of Centerville, Ohio on the 16th day of October, 2017.



Clerk of the Council

Approved as to form, consistency with the Charter
and Constitutional Provisions.

Department of Law
Scott A. Liberman

Municipal Attorney