

ORDINANCE NO. 19-16

CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER John Beale

ON THE 21st DAY OF November, 2016.

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, 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.

885.05 COLLECTION AT SOURCE.

(a) Collection at source; withholding from qualifying wages.

(2) A. An employer, agent of an employer, or other payer shall remit to the deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, along with any report required by the Tax Administrator to accompany such payment according to the following schedule:

- i. Any employer, agent of an employer, or other payer not required to make payments under division (a)(2)A.ii. of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~fifteenth-~~ *last* day of the

month following the ~~end~~ *last day* of each calendar quarter.

ii. Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the municipality in any month of the preceding calendar quarter exceeded two hundred dollars. *Payments* ~~Payment~~—under division (a)(2)A.ii. of this section shall be made ~~so that the payment is received by the~~ *to* Tax Administrator not later than fifteen days after the last day of each month.

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.

885.09 ANNUAL RETURN

(d) Extension of time to file.

(1) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. *The taxpayer shall attach a copy of said federal extension request to the municipal income tax return.*

SECTION 3. That the following amendment to Centerville Municipal Code Section 885.10, 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.

fee. (5) *All returned payments shall be subject to a \$25 service*


SECTION 4. This ordinance shall be effective from and after the earliest date allowed by law.

PASSED THIS 21st day of November, 2016



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.

19-16, passed by the Council of the City of Centerville, Ohio on the 21st day of November, 2016.

Carin R. Andrew

Clerk of the Council
City of Centerville, Ohio

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

Department of Law
Scott A. Liberman
Municipal Attorney