

ORDINANCE NO. 1-97
CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER JAMES REPERT ON THE
17TH DAY OF FEBRUARY, 1997.

AN ORDINANCE AMENDING CHAPTER 880,
CENTERVILLE MUNICIPAL CODE RELATING TO THE
EARNED INCOME TAX.

THE MUNICIPALITY OF CENTERVILLE HEREBY ORDAINS:

Section 1. That Section 880.13 (b)(1), Centerville Municipal Code is hereby amended to read as follows, with the bracketed portions deleted:

(b) In addition to interest as provided in subsection (a) hereof, penalties based on the unpaid tax are hereby imposed as follows:

(1) For failure to pay taxes due, other than taxes withheld: ten percent penalty during the first six months, and an additional one and one-half [of one] percent per month or fraction thereof.

Section 2. That Section 880.13 (b)(3), Centerville Municipal Code is hereby amended to read as follows, with the bracketed portions deleted and the highlighted portions added:

(3) Where the taxpayer has failed to file a declaration on which he has estimated and paid a tax equal to or greater than the tax paid for the previous year, or has failed to file a declaration on which he has estimated and paid tax equal to or greater than [seventy] ~~ninety~~ percent (90%) of the actual tax for the year, or has failed to file a final return and pay the total tax on or before the end of the month following the end of his taxable year; ten percent (10%) of the difference between [seventy] ~~ninety~~ percent (90%) of the actual tax for the year and the amount paid through withholding or declaration.

Section 3. This Ordinance shall become effective from and after the earliest date allowed by law.

PASSED this 17th day of FEBRUARY, 1997.

Sally D. Brels
Mayor of the City of Centerville, Ohio

ATTEST:

Maile W. Sauer
Clerk of Council, City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of the Council of the City of Centerville, Ohio, hereby certifies that the foregoing is a true and correct copy of Ordinance Number 1-97, passed by the Council of the City of Centerville, Ohio, on the 17th day of FEBRUARY, 1997.

Maile W. Sauer
Clerk of Council

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

Department of Law
Robert N. Farquhar
Municipal Attorney