

ORDINANCE NO. 12-96
CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER SUSAN LIENESCH ON THE
16th DAY OF DECEMBER, 1996.

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

THE MUNICIPALITY OF CENTERVILLE HEREBY ORDAINS:

Section 1. That Section 880.09 (a), Centerville Municipal Code is hereby amended
to read as follows:

(a) Each employer shall, at the time of payment of any salary, wage, commission or other compensation, deduct the tax of one and three-quarters percent, beginning October 1, 1981, from the gross salaries, wages, commissions or other compensation due by the employer to his or her employees who are subject to the provisions of this chapter. In making such deduction at the time of payment, the employer shall compute the tax to the nearest full cent so that mills of five or more shall be dropped. No person shall be entitled to a refund merely because such rounding off of the tax results in an apparent overpayment based on his or her total earnings. Each employer shall, on or before the last day of each month following the calendar quarters ending March 31, June 30, September 30 and December 31, file a return and pay to the Superintendent the tax withheld during the preceding calendar quarter. *Such approval for quarterly filings and payments may be withdrawn by the Superintendent when it is in the best interest of the City to do so.*

Section 2. That Section 880.10 (c), Centerville Municipal Code is hereby amended
to read as follows:

(c) Such declaration shall be filed upon a form furnished by or obtainable upon request from the Superintendent, provided, however, that credit shall be taken for the City tax to be withheld from any portion of such income to determine the estimated tax due.

In accordance with the provisions of Section 880.18, credit may be taken for tax to be paid to, or to be withheld and remitted to, another taxing municipality.



700 ONE DAYTON CENTRE
ONE SOUTH MAIN STREET
DAYTON, OHIO 45402

The original declaration, or any subsequent amendment thereof, may be amended at any time.

An amended declaration must be filed on or before January 31 of the following year, or, in the case of a taxpayer on a fiscal year basis, on or before the date fixed by regulation of the Superintendent if it appears that the original declaration made for such taxable year underestimated the taxpayer's income by ~~thirty~~ *ten* percent or more. At such time, a payment which, together with prior payments, is sufficient to pay the taxpayer's entire estimated liability, shall be made. If, upon the filing of the return required by Section 880.08, it appears that the taxpayer did not pay *seventy ninety* percent of his or her tax liability, as shown on the return, on or before January 31, or the date fixed by regulations, whichever is applicable, the difference between *seventy ninety* percent of the taxpayer's liability and the amount of the estimated tax actually paid on or before January 31, or the date fixed by regulation, whichever is applicable, shall be subject to the interest and penalty provisions of Section 880.13.

Section 3. That Section 880.10 (d), Centerville Municipal Code is hereby amended to read as follows:

(d) Such declaration of net estimated tax to be paid the City shall be accompanied by a payment of at least one-fourth of the estimated annual tax, less credit, and at least a similar amount shall be paid on or before the last day of the ~~sixth seventh; and ninth tenth and twelfth~~ months after the beginning of the taxable year *the first month of the next tax year.*

Section 4. That Section 880.10 (e), Centerville Municipal Code is hereby amended to read as follows:

(e) On or before the last day of the fourth month of the calendar or fiscal year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the City shall be paid therewith in accordance with the provisions of Section 880.08. *If the tax return is filed and paid within 45 days after the end of the tax year, the fourth quarter estimated tax payment may be eliminated.*



Section 5. That Section 880.13(a), Centerville Municipal Code is hereby amended to read as follows:

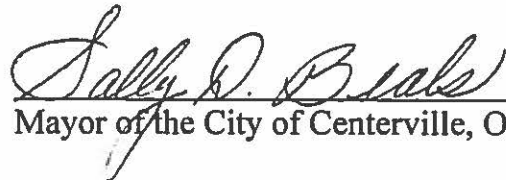
(a) All taxes imposed and all moneys withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid ~~ten days~~ after they become due shall bear interest at the *federal short term* rate of ~~one-half of one percent~~ as defined in Section 5703,47, Ohio Revised Code, plus three percent per month or fraction thereof.

Section 6. That Section 880.13 (b) (1), Centerville Municipal Code is hereby amended to read as follows:

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

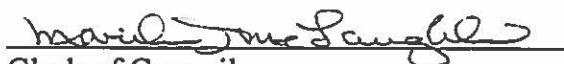
(1) For failure to pay taxes due, other than taxes withheld: *ten percent penalty during the first six months, and an additional one and one-half of one percent penalty per month or fraction thereof.* ~~or ten percent, whichever is greater.~~

PASSED THIS 16th day DECEMBER, 1996.



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. 12-96, passed by the Council of the City of Centerville, Ohio on the 16th day of DECEMBER, 1996.



Clerk of Council

Approved as to form, consistency
with existing ordinances, the
charter & constitutional provisions
Department of Law
Robert N. Farquhar
Municipal Attorney

CVILLE\8530.RNF



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