

ORDINANCE NO. 93-75

CITY OF CENTERVILLE, OHIO

Sponsored by Councilman Ralph Spawr on the 15th day of December, 1975.

AN EMERGENCY ORDINANCE AMENDING TITLE 9, CHAPTER 191 OF THE CENTERVILLE MUNICIPAL CODE RELATIVE TO INCOME TAX.

THE MUNICIPALITY OF CENTERVILLE HEREBY ORDAINS:

Section 1. That Section 191.02(p) of the Centerville Municipal Code is hereby amended as follows:

"resident" means [an individual domiciled in the City of Centerville. Any person who maintains a place of abode within the City for a total of 183 days or more within any twelve month period shall be deemed a resident.]:

- (1) An individual who is domiciled in the City of Centerville, Ohio;
- (2) An individual who lives in and maintains a permanent place of abode in the City of Centerville, Ohio, and who does not maintain a permanent place of abode elsewhere, unless such an individual in the aggregate, lives more than 335 days outside the City of Centerville, Ohio.

Section 2. Section 191.05 EXCEPTIONS of Chapter 191 of the Centerville Municipal Code is hereby amended by the addition of the following language:

- (i) Salaries, wages, commissions, other compensation and net profits subject entirely to a municipal income tax in another taxing district at the same or a greater percentage rate of tax as set forth by the City of Centerville pursuant to Chapter 191 of the Centerville Municipal Code, or any subsequent amendments thereto.

Section 3. Chapter 191 of the Centerville Municipal Code is hereby amended by the addition of the following Section 191.051 - OPERATING LOSS CARRY FORWARD.

- (a) The portion of a net operating loss sustained in any taxable year subsequent to December 31, 1975 allocable to the City of Centerville may not be applied against the portion of the profit of succeeding year(s) allocable to the City of Centerville. No portion of a net operating loss shall be carried back against net profits of any prior year.
- (b) The portion of a net operating loss sustained shall be allocated to the City of Centerville in the same manner as provided herein for allocating net profits to the City of Centerville.

Section 4. Section 191.06 EFFECTIVE PERIOD is hereby amended as follows:

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation received and shall be levied with respect to the net profits of businesses,

professions, or other activities earned and accrued or received from and after September 1, 1970 [, to December 31, 1976].

Section 5. Section 191.08 COLLECTION AT SOURCE is hereby amended as follows:

- (a)(1) Each employer shall at the time of the payment of any salary, wage, commission or other compensation, deduct the tax of one percent beginning September 1, 1970 of the gross salaries, wages, commissions or compensation due by the said employer to his 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 increased to the next full cent and mills less than five shall be dropped. No person shall be entitled to a refund merely because such rounding off of the tax results in an apparent over payment based on his total earnings. [Each employer shall, on or before the last day of each month, make a return and pay to the Superintendent, the tax withheld during the preceding month. However, the Superintendent shall have the authority to approve the filing of returns and payments of the tax withheld on a quarterly basis. In such case, the 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, make 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 to the best interest of the City to do so. The Superintendent shall provide by regulation, the manner in which such approval is to be granted or withdrawn.] 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.

Section 6. Section 191.08 COLLECTION AT SOURCE is further amended as follows:

- (e) The Superintendent for good cause may require monthly or immediate returns and payments to be submitted to his office, or may grant requests for monthly returns and payments to be submitted.

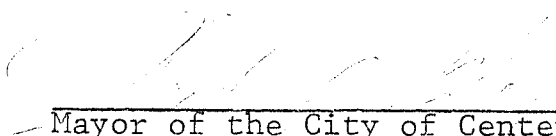
Section 7. Section 191.09 DECLARATIONS is hereby amended as follows:

- (d)(1) 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 [seventh, tenth and thirteenth] sixth, ninth and twelfth months after the beginning of the taxable year. However, in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

[(2) Provided, further, however, that the last quarterly payment of estimated tax need not be made if the tax payer files his final return and pays the balance of the tax due thereon within forty-five days following the end of the taxable year.]

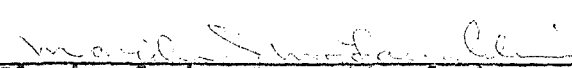
Section 8. This ordinance is hereby declared to be an emergency measure and shall become effective immediately upon passage. An emergency affecting public welfare exists by virtue of the fact that it is necessary to update the Centerville income tax ordinance prior to January 1, 1976.

PASSED this 15th day of December, 1975.



Mayor of the City of Centerville, Ohio


ATTEST:



Clerk of the Council of the
City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of the Council of the City of Centerville, Ohio, hereby certifies the foregoing to be a true and correct copy of Ordinance No. 9375, passed by the Council of the City of Centerville, Ohio, on the 15th day of December, 1975.



Clerk of the Council

Approved as to form and legality
with the
charter

Municipal Agency