

ORDINANCE NO. 13-2001

AN ORDINANCE AMENDING TITLE III, CHAPTER 38
TAXATION AND FINANCE OF THE CODIFIED ORDINANCES
OF THE VILLAGE OF OAK HARBOR, OHIO.

WHEREAS, the Income Tax Board of Review has, after meeting several and various times during the year 2000, recommended to the Finance Committee of the Council of the Village of Oak Harbor that certain amendments be made to Title III, Chapter 38 of the Codified Ordinances of the Village of Oak Harbor; and

WHEREAS, the Finance Committee of the Council of the Village of Oak Harbor has considered the recommendation of the Income Tax Board of Review and has recommended to the Council of the Village of Oak Harbor that said amendments be effected; and

WHEREAS, Council of the Village of Oak Harbor has considered the recommendations of the Income Tax Board of Review and the Finance Committee and has determined that said amendments are necessary and proper; and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF OAK HARBOR, OTTAWA COUNTY, OHIO:

Section 1. That the following sections of Title III, Chapter 38 of the Codified Ordinances of the Village of Oak Harbor, Ohio, are, effective for the tax year 2001, hereby amended to be as follows:

§38.02 DEFINITIONS

TAXABLE INCOME. Wages, salaries and other compensation paid by an employer or employers before any deductions or net profits from the operation of a business, profession or other enterprise or activity, or any lottery winnings in excess of \$600, adjusted in accordance with the provisions of this subchapter.

§38.03 IMPOSITION OF TAX

(A) (6) On the gross lottery winnings, in excess of \$600 per year received by resident individuals on and after January 1, 2001, from a lottery commissioned, conducted or administered by but not limited to, the State of Ohio, any other state, United States territory, government benefited multi-state lottery association or other similar agency.

§38.04 EFFECTIVE PERIOD

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with

respect to the net profits of persons, businesses, professions or other activities, earned from November 4, 1971, until repealed by Village Council, and with respect to tax of the gross lottery winnings, for all gross lottery winnings received after January 1, 2001.

§38.05 RETURN; PAYMENT OF TAX

(A) Each taxpayer, except as herein provided, shall, whether or not a tax is due thereon, make and file a return on or before April 15 of the year following January 1, 2001, and on or before April 15 of each year thereafter. When the return is made for fiscal year or other period different from the calendar year, the return shall be filed within 105 days from the end of such fiscal year or period.

§38.07 DECLARATIONS

(B) (1) Such declaration shall be filed on or before April 15 of each year following January 1, 2002, or within 105 days of the date the taxpayer becomes subject to the tax for the first time.

(2) Those taxpayers reporting on a fiscal year basis shall file a declaration within 105 days after the beginning of each fiscal year or period.

(E) On or before 105 days following the end of the year for which such declaration or amended declarations was filed, an annual return shall be filed any balance which may be due to the village shall be paid therewith in accordance with the provisions of §38.05.

§38.10 INTEREST AND PENALTIES

(A) All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this subchapter and remaining unpaid after they become due shall bear interest at the rate of 1½ per cent per month or fraction thereof.

(B) In addition to interest as provided in division (A) of this section, penalties based on the unpaid tax are hereby imposed as follows:

(1) For failure to file a village income tax return when due, a late filing fee of \$25; and

(2) For failure to submit a return or pay taxes due, other than taxes withheld 1½ per cent per month, plus \$5 per month;

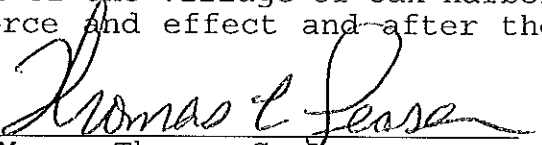
(3) For failure to remit taxes withheld from employees: 5 per cent per month, plus \$5 per month.

§38.11 COLLECTION OF UNPAID TAX; REFUND OF OVERPAYMENT


(C) Amounts of less than \$5 need not be collected and shall not be refunded.

Section 2. That it is found and determined that all formal actions of Council concerning and relating to this Ordinance were taken in meetings of Council, open to the public, and that all deliberations of this Council and of its committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with the applicable legal requirements, including sections 121.22 of the Ohio Revised Code.

Section 3. That this Ordinance amending Title III, Chapter 38 of the Codified Ordinances of the Village of Oak Harbor shall take effect and be in full force and effect and after the earliest date allowed by law.


Mayor Thomas C. Leaser

Attest:


Sandra Baumgartner, CMC
Village Clerk-Treasurer

First Reading: April 16, 2001

Second Reading: May 7, 2001

Third Reading: May 21, 2001

Adopted: May 21, 2001