

Passed: November 9, 2009
By: Katz

ORDINANCE 2009-19

ORDINANCE AMENDING VILLAGE INCOME TAX CODE TO IMPOSE FINES
FOR FAILURE TO TIMELY FILE TAX RETURNS, AND DECLARING AN
EMERGENCY

WHEREAS, Council having determined that in addition to the interest and penalty imposed herein on taxpayers for failure to pay taxes when they become due, and/or for the late filing of a return, that a taxpayer who owes no taxes on which interest and penalty could be imposed, or if penalty and interest assessed is less than \$25.00, should nevertheless pay a fine for the late filing of any tax return,

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF AMBERLEY VILLAGE, OHIO, six (6) members elected thereto concurring:

SECTION 1: That Section 93.10(A) of the Village Tax Code, be, and hereby is, amended as follows:

- (a) present paragraph (A) titled "*Paying and filing late*" hereby becomes (A)(1):
- (b) the following paragraph is hereby added to Section 93.10 as Subsection (A)(2):

(A)(2) Should a taxpayer, upon the late filing of any tax return, be found to owe no taxes, or owes minimal taxes generating penalty and interest of less than \$25.00, such taxpayer shall nevertheless be required to pay a fine of \$25.00 upon a first violation, \$50.00 upon a second violation, and \$100.00 upon a third violation and any subsequent violation.

SECTION 2: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and it shall go into effect forthwith. The reason for such emergency is to provide sufficient time to the Village's Tax Administrator, before the next tax season, to provide information of this amendment to the Village residents as well as to the local CPA's and other accountants.

Passed this 9th day of November, 2009.

Mayor Charles Kamine

Attest:

Nicole Browder, Clerk of Council

I, Clerk of Council of the Village of Amberley Village, Ohio, certify that on the _____ day of November, 2009, the foregoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designated by Sec. 31.40 (B), Code of Ordinances.

Nicole Browder, Clerk of Council