

ORDINANCE 10-2020

**AN ORDINANCE TEMPORARILY EXTENDING CERTAIN VILLAGE INCOME TAX FILING AND PAYMENT DEADLINES DUE TO THE DECLARED STATE OF EMERGENCY AS A RESULT OF THE COVID-19 VIRUS WITHIN THE VILLAGE OF BRADNER AND DECLARING AN EMERGENCY.**

WHEREAS, on March 9, 2020, the Governor of the State of Ohio issued Executive Order 2020-01D declaring a state of emergency within Ohio as a result COVID-19 virus; and

WEHREAS, on March 21, 2020, the Federal Treasury Department and the Internal Revenue Service issued directives which extended certain tax deadlines for many people and/or entities; and

WHEREAS, on March 27, 2020, the Ohio Tax Commissioner issued certain directives which also extended certain tax deadlines for many people and/or entities; and

WHEREAS, on March 27, 2020 the legislature of the State of Ohio passed HB 197 which, *inter alia*, gave the Tax Commissioner of Ohio and municipal tax commissioners certain, temporary powers to affect penalties and interest for late filings and/or payments as a consequence of the declared state of emergency; and

WHEREAS, due to the relationship between federal, state, and local taxes, coupled with the various restrictions imposed upon freedom of travel and assembly by virtue of the Governor's order(s), it may be logistically difficult for some taxpayers to timely file and or remit their required returns or payments to the Village; and

WHEREAS, the Council of the Village finds it to be in the best interest of the Village and its residents to permit a temporary extension on filing and remitting certain tax returns and payments in order to accommodate the above issues.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BRADNER, WOOD COUNTY, OHIO:

SECTION 1. – That the deadline for any taxpayer, person, or entity required to file an annual return for the tax year 2019 is hereby extended to July 15, 2020.

SECTION 2. – That the deadline for any taxpayer, person, or entity required to remit a payment for the tax year 2019 is hereby extended to July 15, 2020.

SECTION 3. – That the deadline for any taxpayer, person, or entity required to file quarterly income estimates is hereby extended to July 15, 2020.

SECTION 4. – That the deadline for any taxpayer, person, or entity required to remit quarterly income estimate payments is hereby extended to July 15, 2020.

SECTION 5. – That any such penalties or interest for any taxpayer filing tax year 2019 annual returns or payments is hereby tolled until July 16, 2020.


SECTION 6. – That any such penalties or interest for any taxpayer filing tax year 2019 quarterly estimate returns or payments is hereby tolled until July 16, 2020.

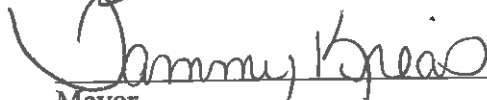
SECTION 7. – That all other deadlines, penalties, interest, and other provisions of the Village Tax Code remain unchanged and unaffected by this temporary extension.

SECTION 8. – That this Ordinance is hereby declared to be an emergency measure, necessary to maintain the health, safety, and welfare of the citizens of the Village of Wayne during the declared State of Emergency.

SECTION 9. – That this Ordinance shall take effect and be in full force and effect immediately upon its passage providing it receives a vote of two-thirds of all members elected to Council: otherwise it shall take effect and be in full force from and after the earliest period allowed by law.

Passed: 4/16/2020

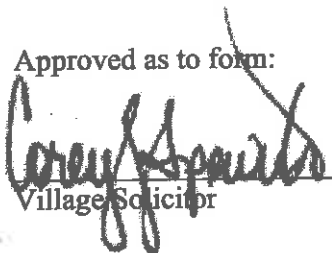
  
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President of Council

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
Village Fiscal Officer

Approved as to form:

  
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Village Solicitor