

Ordinance 6-2021

AN ORDINANCE TO AMEND CHAPTER 181 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF BRADNER, WOOD COUNTY, OHIO REGARDING FILING AND REMITTANCE DEADLINES FOR MUNICIPAL INCOME TAX OF THE VILLAGE OF BRADNER.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, Section 3, provides that “Municipalities shall have authority to exercise all powers of local self-government,” and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, the Council of the Village of Bradner has heretofore established a municipal income tax by Ordinance 15-70 (passed October 8, 1970) and the amendments thereto, which Income Tax is codified as Chapter 181 *et seq*, “Village Income Tax Code,” and

WHEREAS, as a result to a declared pandemic during the past two tax years, certain State of Ohio and certain United States Income tax deadlines have been modified or extended; and

WHEREAS, due to the relationship between federal, state, and local taxes, 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 couple the filing and remitting of certain Village tax returns and payments to the deadlines enacted by the United States Internal Revenue Service 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 Section 181.345(A)(1) of the Village of Bradner Codified Ordinances shall be amended and replaced in its entirety with the following language:

181.345 Filing of annual return; remittance; disposition of funds.

(A)

(1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under section 181.07 of the Codified Ordinances, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the later of the following:

(a) the fifteenth day of the fourth month following the end of the taxpayer's taxable year; or

(b) the deadline fixed by the United States Internal Revenue Service for the filing due date for individual federal income tax returns.

Section 2. – That all other deadlines, penalties, interest, and other provisions of the Village Tax Code remain unchanged and unaffected by this amendment.

Section 3. That this Ordinance shall take effect and be in force from and after January 1, 2021.

Section 4. Copies of this Ordinance were posted in not less than five of the most public places in the Village, as determined by Council, for a period of not less than fifteen days prior to the effective date hereof.

Section 5. All formal actions of Council relating to the adoption of this ordinance, and all deliberations of Council and any of its committees leading to such action were in meetings open to the public as required by law.

Passed: 4-3-2021



President of Council



Mayor

Attest:



Village Fiscal Officer

Approved as to form:



Village Solicitor