

ORDINANCE NO. OR07-22

AN ORDINANCE BY THE TROTWOOD CITY COUNCIL REPEALING OLD SECTION 183.10 “INTEREST AND PENALTIES” OF THE CITY OF TROTWOOD CODE OF ORDINANCES AND ADOPTING NEW SECTION 183.10 “INTEREST AND PENALTIES” TO CONFORM WITH THE CITY OF TROTWOOD’S TABLE OF FEES ESTABLISHED BY RESOLUTION OF COUNCIL.

WHEREAS, City Council has adopted a resolution establishing a Table of Fees which sets forth various permit fees, administrative fees, and service charges; and

WHEREAS, City Council has determined that the current Section 183.10 (“Interest and Penalties”) of Part One (“Administrative Code”), Chapter 183 (“Income Tax”), requires revision to conform to the City of Trotwood’s Table of Fees; and

WHEREAS, City Council has determined that the current Section 183.10 “Interest and Penalties” of the City of Trotwood Code of Ordinances should be repealed in its entirety and replaced with a new Section 183.10 (“Interest and Penalties”).

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TROTWOOD, STATE OF OHIO:

SECTION I: The current Section 183.10 (“Interest and Penalties”) of the City of Trotwood Code of Ordinances be and hereby is repealed in its entirety.

SECTION II: A new Section 183.10 (“Interest and Penalties”) of the City of Trotwood Code of Ordinances be and hereby is adopted to read as set forth in Exhibit “A”, which is attached hereto and incorporated herein by reference, with additions in **bold** and underlined and deletions in ~~strikethrough~~.

SECTION III: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including, but not limited to, Section 121.22 of the Ohio Revised Code.

TROTWOOD, OHIO 45426

3035 OLIVE ROAD

CITY OF TROTWOOD

SECTION IV:

This Ordinance shall take effect at the earliest time allowed by law.

Passed this 4th day of April, 2022.

ATTEST:

APPROVED:

Kara B. Landis
KARA B. LANDIS
CLERK OF COUNCIL

Mary A. McDonald
MARY A. MCDONALD
MAYOR

Yvette F. Page
YVETTE F. PAGE
VICE-MAYOR

CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify that the foregoing is a true and correct copy of Ordinance No. OR07-22 adopted by the Trotwood City Council at a regular scheduled meeting held on the 4th day of April, 2022, and that I am duly authorized to execute this certificate.

Signed this _____ day of _____, _____.

KARA B. LANDIS
CLERK OF COUNCIL

EXHIBIT A
PROPOSED ORDINANCE REVISIONS
NEW LANGUAGE IN **BOLD** AND UNDERLINED / DELETIONS IN ~~STRIKETHROUGH~~

183.10 INTEREST AND PENALTIES.

- (a) All taxes imposed and monies withheld or required to be withheld by employers under the provision of this Tax Code shall bear interest at the rate of six percent (6%) per annum, assessed per month or any fraction of a month.
- (b) In addition to interest as provided in subsection (a) hereof, penalties are hereby imposed as follows based on the tax remaining unpaid after it becomes due and fees are hereby imposed for failure to file or timely file returns or required documentation:
- (1) For failure to pay taxes due, other than taxes withheld, one and one-half percent (1 1/2 %) per month or fraction thereof, or twenty-five dollars (\$25.00) whichever is greater.
 - (2) For failure to remit taxes withheld or required to be withheld from employees; three percent (3%) per month or fraction thereof, or twenty-five dollars (\$25.00), whichever is greater.
 - (3) Where the taxpayer has failed to file a return or any required filing as prescribed by this chapter by the due date or by the date resulting from extension, a twenty-five dollar (\$25.00) fee is imposed.
 - (4) Where the taxpayer has failed to file a declaration on which he has estimated and paid a tax equal to or greater than the tax paid for the previous year, or where he has filed a previous return and has failed to file a declaration on which he has estimated and paid a tax equal to or greater than ninety percent (90%) of the actual tax for the year, or has failed to file a return and paid the total tax on or before the end of the month following the end of the taxable year, ten percent (10%) of the difference between ninety percent (90%) of the actual tax for the year and the amount paid through withholding and declaration.
 - (5) No penalty or interest shall be charged against a taxpayer for the late payment or nonpayment of estimated tax liability if the taxpayer is an individual who resides in the municipal corporation but was not domiciled there on the first day of January of the tax year being filed.
 - (6) Except in the case of fraud, the penalty shall not exceed fifty percent (50%) of the unpaid tax.

- (7) Any employer required to file employee wage and tax statements and annual reconciliation of returns in accordance with this chapter, who fails to file such returns or statements or files incomplete returns or statements shall be subject to a fee of fifty dollars (\$50.00) per return or statement, up to a maximum of one thousand dollars (\$1,000) per tax year.
 - (8) Any employer required to file employee wage and tax statements who fails to file electronically when required by the Tax Administrator shall be assessed a fee of one dollar (\$1.00) per record in all years.
 - (9) The Tax Administrator may establish a fee to cover printing, postage and personnel costs for forms requested in quantities of ten or more per request.
 - (10) The Tax Administrator may establish fees for reproduction of returns, associated schedules and statements when requested by the taxpayer.
 - (11) An Administrative charge of ~~thirty dollars (\$30.00)~~ will be assessed **in accordance with the City of Trotwood Table of Fees established by Resolution of Council** for check returned by a bank or financial institution as unpaid for any reason whatsoever.
- (c) Exceptions. A penalty shall not be assessed on an additional tax assessment made by the Tax Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Tax Administrator; and provided further that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after the final determination of the federal tax liability.
- (d) Computed penalties of less than five dollars (\$5.00) for a first violation shall not be assessed. However, notification to the taxpayer of a first time violation will be made.
- (e) Upon recommendation of the Tax Administrator, the Board of Tax Appeals may abate penalty or interest, or both.