

# RECORD OF ORDINANCE

Date Presented 08/25/2020

Sponsor Councilmember Brown Ordinance No. 25-20 Date Passed Sept 22, 2020

## ELIMINATING THE PENALTY FOR FAILURE TO FILE, AND/OR PAY, ESTIMATED INCOME TAX RETURNS;

**WHEREAS**, the Village of Lithopolis Income Tax Ordinance Section 18 C(2)(a) allows the Village through it's Tax Administrator to levy a penalty equal to 15% of the amount not timely paid; and

**WHEREAS**, Council recognizes the difficulty residents may have during the COVID-19 crisis to make these timely payments; and

**WHEREAS**, Council does not desire to create an extra burden on residents, and

## NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF LITHOPOLIS, FAIRFIELD COUNTY, STATE OF OHIO;

**Section 1.** Council directs the Regional Income Tax Agency (RITA) to cease assessing and collecting any fees or penalties based on a failure of an **individual** taxpayer to file or pay an estimated return.

**Section 2.** Section 18 C(2)(a) should be read as "With respect to unpaid income tax the Village may impose a penalty equal to fifteen percent (15%) of the amount not timely paid." Timely paid is the annual filing deadline of April 15 of each succeeding year.

**Section 3.** In addition, Council directs RITA to cease collecting the \$25 fee for other late filings by an **individual** in Section 18 C(3).

**Section 4.** Council directs the Mayor to work with RITA to have those fees, penalties and interest removed from **individual** taxpayer's accounts that have accrued since March 15, 2020, including any penalties and interest for failing to file quarterly returns or pay estimated taxes during 2019.

**Section 5.** Penalties and Interest for not filing an annual income tax return, **for failure to pay due income tax and for violations for withholder or net profit filings remains in full force and effect.**

**Section 6.** This ordinance full force and effect at the soonest day provided by law.

Attest/Date: [Signature] 9/22/20  
Clerk

Signed/Date: [Signature] 9/22/20  
Mayor

Approved as to form: [Signature]  
Jon M. Browning

First Reading 8/25 Second Reading 9/8

Revised Second Reading — Third Reading 9/22

VOTE FOR 5 AGAINST 0

Abstain 1