

RECORD OF ORDINANCE

Date Presented 11/23/2021

Sponsor Councilmember Brown Ordinance No. 39-21 Date Passed Dec 14, 2021,

An ordinance waiving the penalties, interest and fees for failing to pay due income tax or estimated income tax and repealing ordinance 25-20.

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

WHEREAS, Council has the authority to levy interest on unpaid municipal income tax; and

WHEREAS, Council recognizes the difficulty residents may have during the COVID-19 crisis to make these timely filings and 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, penalties or interest based on a failure of an **individual** taxpayer to pay those taxes due on filings and any estimated payments due during the calendar year.

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 set by the State of Ohio.

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 January 1, 2020, including any penalties and interest for failing to file quarterly returns or pay estimated taxes since 2019.

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

Section 6. This ordinance shall be in full force and effect at the earliest date provided by law.

Attest/Date: Jacinta Flowers Clerk
Signed/Date: [Signature] Mayor 12/14/21

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

First Reading 11/23/21 Second Reading 12/14/21
Revised Second Reading _____ Third Reading waived
VOTE FOR 5 AGAINST 0