

ORDINANCE NO. 1 84 31

Ordinance No 1-84.31 amending ordinance 1-68.18 as amended (Income Tax Ordinance) of the Village of Hartville, SECTION V (A) and SECTION X (B) to provide for mandatory income tax filings and a civil penalty for failure to file.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF HARTVILLE, STARK COUNTY, OHIO.

SECTION 1: That paragraph A of SECTION V of Ordinance 1-68.18 be amended to read as follows:

“A. Each taxpayer shall whether or not a tax be due thereon, make and file a return on or before April 15th of the year following the effective date of this ordinance, and on or before April 15th of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed by the 15th day of the fourth (4th) month following the end of such fiscal year or period.”

SECTION 2: That paragraph B of SECTION X of Ordinance 1-68.18 be amended to read as follows:

“B. In addition to interest as provided in paragraph A, hereof, penalties are hereby imposed as follows:

(1) In case of taxpayers failing to file their returns when due, and who are not otherwise exempt from the filing requirements a civil penalty of twenty-five (\$25.00) dollars.

(2) In case of taxpayers failing to pay the full amount of tax due, a penalty of one and one-quarter (1¼%) percent per month of the amount of the unpaid tax.

(3) In the case of employers who fail to withhold or remit the taxes withheld or taxes which should have been withheld from the employees, a penalty of six percent (6%) per month of the unpaid sums due the Village.”

SECTION 3: This ordinance shall take effect at the earliest date permitted by law.

PASSED November 19, 1984

APPROVED BY
MAYOR E J DiGiacomo

Attest:
Anna M Erb
Clerk-Treasurer