

ORDINANCE NO. 1-84.23

Ordinance No. 1-84.23, amending Paragraph A of SECTION V and Paragraphs B and E of SECTION VII of Ordinance No. 1-68.18 and declaring the same to be an emergency.

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

SECTION 1. That Paragraph A of SECTION V of Ordinance No. 1-68.18 be amended to read as follows:

“Each taxpayer, except as herein provided, 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. The administrator is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the administrator shall be accepted as the return required of any employee whose sole income, subject to tax under this ordinance, is such salary, wages, commissions or other compensation.”

SECTION 2. That Paragraph B of SECTION VII of Ordinance No 1-68.18 be amended to read as follows:

B. 1. “Such declaration shall be filed on or before April 15th of each year during the life of this ordinance, or by the 15th day of the fourth (4th) month following the date upon which the taxpayer becomes subject to tax for the first time.

2. Those taxpayers reporting on a fiscal year basis shall file a declaration by the 15th day of the fourth (4th) month following the commencement of each fiscal year or period.”

SECTION 3. That Paragraph E of SECTION VII of Ordinance No. 1-68.18 be amended to read as follows:

E. “On or before the 15th day of the fourth (4th) month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and balance which may be due the Village of Hartville shall be paid therewith in accordance with the provisions of SECTION V hereof.”

SECTION 4. This ordinance is hereby declared to be an emergency measure necessary for immediate preservation of the public peace, health and safety of the village and necessary for the prompt and timely implementation of certain deadlines relevant to reporting for village income tax purposes and shall take effect immediately upon its passage and at the earliest date permitted by law.

PASSED September 17, 1984

APPROVED BY:
MAYOR Edmond J DiGiacomo

ATTEST:
Anna M Erb
Clerk-Treasurer