

RECORD OF ORDINANCES

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Ordinance No. _____ Passed _____ 20

ORDINANCE NO. 5 -09

AN ORDINANCE AMENDING CHAPTER 181 OF THE CODIFIED ORDINANCES OF THE CITY OF ORRVILLE, OHIO, REGARDING INCOME TAX, AND DECLARING AN EMERGENCY.

BE IT ORDAINED by the Council of the City of Orrville, Ohio:

Section 1: That Section of 181.031 of Chapter 181 of the Codified Ordinances of the City of Orrville is hereby amended by deleting the current language in subparagraphs (q)(1)-(4) of that section and substituting the following language:

- (q) *Expenses Not Deductible*
- (1) *Health insurance premiums paid by self-employed taxpayers.*
 - (2) *Self-employment tax paid by self-employed taxpayers.*
 - (3) *Contributions to IRA or Keough plans made by self-employed taxpayers.*
 - (4) *Net operating loss, carried forward or back. (loss allowed for current tax period only).*

Section 2: That Section 181.05 of Chapter 181 of the Codified Ordinances of the City of Orrville is hereby amended by deleting the current language of subparagraph (a) of that section and substituting the following language:

- (a) Return and Time of Filing:
- (1) *Each taxpayer, or person eighteen (18) years of age or older, except as herein provided, shall whether or not a tax is due thereon, make and file a return on or before April 15 of the year following the effective date of this chapter, and on or before April 15 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 on or before the fifteenth (15th) day of the fourth (4th) month following the end of such fiscal year or period.*
 - (2) *The return shall be filed with the Finance Director/Tax Administrator on a form or forms furnished by or obtainable upon request from such Income Tax Department, or on a generic form, when completed and filed, contains all of the information required to be submitted with Orrville's prescribed return and, if the taxpayer or return preparer filing the generic form otherwise complies with the Tax Code governing the filing of returns. As provided in Section 718.051 of Ohio Revised Code, for taxable years beginning after January 01, 2005, a business whose net profits are subject to tax under this Chapter may file its Municipal income tax return by using the Ohio Business Gateway.*
 - (3) *The return shall set forth:*
 - A. *The aggregate amounts of qualifying wages, commissions, other compensation received, allocated, apportioned or set aside, other income defined by statute as taxable, and gross income from any business, profession or other activity,*

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less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax; and

B. The amount of the tax imposed by this Tax Code on such earnings and profits; and

C. Such other pertinent statements, information returns, copies of federal or state tax returns and/or schedules, or other information as the Finance Director/Tax Administrator may require, including a statement that the figures used in the return are the figures used for federal income tax adjusted to set forth only such income as is taxable under the provisions of this Chapter.

Section 3: That Section 181.05 of Chapter 181 of the Codified Ordinances of the City of Orrville is hereby amended by deleting the current language in subparagraph (e)(6) of that section and substituting the following language:

(6) Should the Finance Director or Tax Administrator discover, through the filing of a claim for refund that too much tax has been withheld by the employer from the employee and remitted to the municipality, the employer will be required to refund the excess tax to the employee unless, at the discretion of the Finance Director or Tax Administrator, the Orrville Tax Department chooses to issue the refund. If the employer issues the refund, the employer shall then be allowed a credit against the next remittance of taxes withheld. When taking the credit, the employer must provide an explanation of the overwithheld tax along with any records to support the credit. In those cases in which too much has been withheld by the employer from an employee and remitted to the municipality, and there has been a termination of the employee-employer relationship, the taxpayer (employee) may obtain a refund by filing a refund claim with the Orrville Tax Department.

Section 4: That Section 181.13 of Chapter 181 of the Codified Ordinances of the City of Orrville is hereby amended by deleting the current language of subparagraph (d) of that section and substituting the following language:

(d) Any person dissatisfied with any ruling or decision of the Finance Director or Tax Administrator which is made under the authority conferred by this chapter and the rules and regulations related thereto, may appeal there from to the Board within thirty days from the announcement of such ruling or decision by the Finance Director or Tax Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof.

Section 5: All legislation inconsistent herewith is hereby repealed.

Section 6: That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of said City, and for the further reason that it is necessary to pass the legislation so that it is effective as of January 1, 2010, and therefore, this ordinance shall be effective immediately after its passage and approval by the Mayor.

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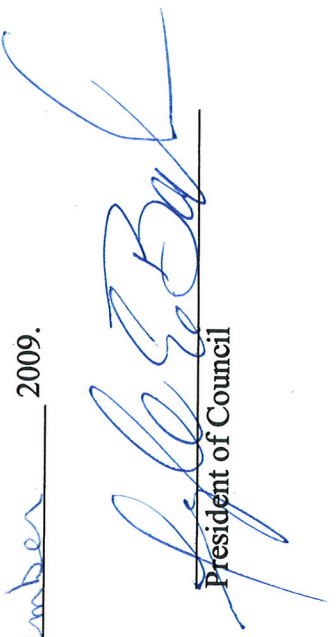
Dayton Legal Blank, Inc.

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Passed this 7th day of December, 2009.



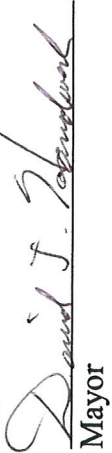
President of Council

Attest:



Clerk of Council

Approved:



Mayor

Date 12/7/09

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