

ORDINANCE NO. 2015-19

AN ORDINANCE AMENDING ORDINANCE 91-13 AND DECLARING AN EMERGENCY.

WHEREAS the Council of the Village of Lakeview, State of Ohio, previously passed Ordinance No. 91-13 establishing a Village income tax, and;

WHEREAS, Ohio Revised Code § 718 requires certain amendments to Ordinance 91-13.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Lakeview, Ohio, three-fourths (3/4) of its members concurring that:

SECTION 1

The following provisions shall be added to Ordinance 91-13 and shall amend, modify or repeal and conflicting provisions:

1. All residents of the Village shall be considered residents for the purposes of taxation immediately upon residing in this Village.
2. All residents under the age of 18 years shall be exempt from paying the Village income tax. [Section XV(4)]
3. All residents of the Village not otherwise exempt shall file income tax returns with the Village tax administrator regardless of whether or not said resident has any Village income tax liability.
4. All gambling proceeds received by any resident of the Village shall be taxable as income.
5. All residents of the Village who pay estimated Village income taxes and who owe greater than \$200 shall make monthly payments of their estimated income tax liability.
6. The Village of Lakeview shall establish a three-member board of review appointed by the Council of the Village of Lakeview, to hear and rule upon any Village income tax-related dispute.
7. The Village may, within the reasonable discretion of the Village tax administrator, assess penalties and interest against any delinquent taxpayer.
8. Credit given for income tax paid to another other municipality shall not exceed 1% of taxable income.

SECTION 2

All other provisions of Ordinance 91-13 shall remain in full force and effect up to and including December 31, 2015.

SECTION 3

Effective January 1, 2016, the Village shall institute by Ordinance a new Village Income Tax in accordance with R.C. §718, in an amount of One and One-half percent (1 ½%). Any dispute related to taxes payable prior to January 1, 2016 shall be governed by Ordinance 91-13, as amended hereby.

SECTION 4

This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the Village. This Ordinance is effective immediately upon its adoption.

Passed: _____ APPROVED: _____

ATTEST: _____
Rebecca Larrabee
Fiscal Officer

Ryan Shoffstall
Mayor