

RECORD OF ORDINANCES

Dryton Legal Blank, Inc.

Form No. 30043

Ordinance No. 90-12

Passed September 10, 2012

9/5/12-gmk
(Finance & Property)

Ordinance No. 90-12

An ordinance amending Chapter 191 Administrative Code, specifically Section 191.22 INTEREST AND PENALTIES, of the Codified Ordinances of the City of North Canton, and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1. That Chapter 191 Administrative Code, specifically Section 191.22 INTEREST AND PENALTIES, of the Codified Ordinances of the City of North Canton, be, and the same are hereby amended to read as follows:

"191.22 INTEREST AND PENALTIES

(a) Interest: All taxes imposed by this Ordinance and all monies withheld, or required to be withheld, by employers under the provisions of this ordinance and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid tax or withholdings, at the rate of one-half of one percent (1/2%) per month.

(b) Penalties: In addition to interest as provided in paragraph (a) hereof, penalties based on the unpaid tax are hereby imposed as follows:

(1) For failure to pay taxes due, other than taxes withheld: one-half percent (1/2%) per month or fraction of a month. (No limit)

(2) For failure to remit taxes withheld from employees: three percent (3%) per month or fraction of a month.

(3) In case of taxpayer failing to file returns when due and who is not otherwise exempt from filing requirements: a civil penalty of Fifty Dollars (\$50.00) for the first instance and One Hundred Dollars (\$100.00) for each subsequent instance, for failure-to-file violation.

(c) Exceptions:

(1) No penalty shall be assessed on additional taxes found on audit to be due when a return was timely filed in good faith and the tax paid thereon within the prescribed time.

(2) In the absence of fraud neither penalty nor interest shall be assessed on any additional taxes resulting from a federal audit for federal income tax purposes provided an amended return is filed and the additional tax paid within three (3) months after final determination of the federal tax liability.

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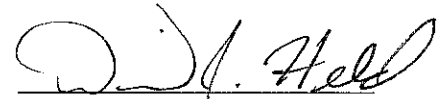
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(3) A taxpayer or employer shall have thirty (30) days after receipt of notice of any proposed imposition of interest and penalties within which to file a written protest or explanation with the Director of Finance. If no protest or explanation is filed within the prescribed time, the proposed imposition of interest and penalties shall become and be the final assessment. Upon filing of a written protest or explanation, the Director of Finance shall determine the assessment which may or may not be the same as the proposed assessment."

Section 2. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton, and further necessary for the timely implementation of the changes to the City's income tax code; wherefore, provided it receives the affirmative vote of six (6) or more members of Council elected thereto, this ordinance shall take effect and be in full force immediately upon its adoption by Council and approval by the Mayor. Otherwise it shall take effect and be in force from and after the earliest period allowed by law.

North Canton, OH
Passed: 9/10/12



MAYOR

SIGNED: 9/10/12, 2012

ATTEST:



CLERK OF COUNCIL

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