

VILLAGE OF RIPLEY, OHIO

ORDINANCE NO. 1016

AN ORDINANCE AMENDING CERTAIN PROVISIONS OF ORDINANCE NO. 871 OF THE VILLAGE OF RIPLEY, COMMONLY KNOWN AS THE INCOME TAX ORDINANCE OF THE VILLAGE OF RIPLEY, OHIO, TO CHANGE THE DUE DATE FOR THE FILING OF CERTAIN FORMS REQUIRED THEREBY TO BE FILED

BE IT ORDAINED by the Council of the Village of Ripley, Brown County, Ohio, as follows:

SECTION 1. That existing Section 4-105 and existing Section 5-106 of Ordinance No. 871 (the Income Tax Ordinance of the Village of Ripley), be and the same are hereby repealed.

SECTION 2. That Ordinance No. 871 (the Income Tax Ordinance of the Village of Ripley), be amended to include the following revised Section 4-105 and the following revised Section 5-106:

SECTION 4-105. RETURNS PROCEDURE

(A) Every person whose earnings (including salaries, wages, commissions and other compensation) or profits, are subject to the tax imposed by this article shall, whether or not a tax be due thereon, make and file a return on or before the 30th day of April of each year with the Collector on a form furnished by him.

(1) **Exception for Certain Employees.** In any case in which the returns 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 any employee disclose all tax liabilities of such employee under this Ordinance, said returns shall be accepted as the return of such employee required by this Section.

(2) **Information Required.** The return required herein shall set forth:

(a) The aggregate amount of salaries, wages, commissions and other compensation, and/or gross income from business less allowable expenses incurred in the acquisition of such gross income, earned by the taxpayer during the preceding year and subject to said tax.

(3) **Federal Action Necessitates Amended Return.** Within thirty days from the final determination of any federal tax liability affecting taxpayer's Village tax liability, such taxpayer shall make and file an amended village return showing income based upon such final determination of federal tax liability, and pay any tax shown due thereon or make claim for refund of any overpayment.

(4) **Collection at Source.** Each employer within the Village who employs one or more persons on a salary, wage,

commission, or other compensation basis, shall deduct, at the time of payment thereof, the tax of one percent of salaries, wages, commissions or other compensation, due by the said employer to said employee, and subject to the provisions of this Ordinance.

(1) **Employer as Trustee.** Each employer in collecting said tax, shall be deemed to hold the withheld income until tax payment is made to the Village, as a Trustee for the village.

(2) **Accounting to Collector.** On or before the last day of the month following the close of each calendar quarter, said employer shall make a return to the Collector and pay to such officer, the amount so collected. Provided, that where the amount of such deductions exceeds \$1,000 in any calendar month, such employer shall, not later than the last day of the following month, pay the amount so collected to the Collector.

(3) **Effect of Failure to Withhold.** The failure or omission of any such employer to withhold such tax shall not relieve the employee from the payment of such tax.

(C) **Declaration of Estimated Tax.** Every taxpayer who anticipates any income which is not subject to the provisions of Subsection (B) hereof, or who engages in any business activity, shall file with the Collector, a declaration setting forth such estimated income or the estimated profit or loss from such business activity, together with the estimated tax due thereon, if any. Such declaration shall:

(1) **Declaration Date.** Be filed on or before April 30 of each year during the life of this Ordinance by all such taxpayers.

(2) **Form of Declaration.** Be filed upon a form furnished by the Collector.

(a) **Source of Estimated Figures.** State that the figures used in making such declaration are those used in making the declaration of the estimate for the federal income tax. Provided, that such figures may be adjusted according to the provisions of this Ordinance so that the declaration required by this Section shall set forth only such income as is taxable under the provisions of this ordinance.

(3) **Payment of Estimated Tax.** Be accompanied by a payment of at least one-fourth of the estimated tax and at least a similar amount for such year shall be paid on or before June 30th and September 30th of each year and January 31st of the following year.

(a) **Amendment.** Provided, that such estimate may be amended at the time of the making of any quarterly payment.

(b) The amount of the tax imposed by this Ordinance on such earnings.

(c) Such other pertinent information as the Collector shall require.

(4) **Different Fiscal Period.** When the fiscal year accounting period of the business, profession, or other activity or corporation, differs from the calendar year, the return required hereunder shall be filed within one month from the end of such fiscal year or other accounting period.

(5) **Extension of Filing Date.** Upon written request of the taxpayer, the Collector shall have the authority to extend the time for filing of the annual return for a period of not to exceed thirty (30) days or to thirty (30) days beyond any extension requested of or granted by the Bureau of Internal Revenue for the filing of the federal income tax return, provided a tentative return, accompanied by payment of the amount of tax shown to be due thereon, shall be filed by the date and return is normally due. No penalty or interest shall be assessed in those cases in which the return be filed and the final tax paid within the period as extended.

#### SECTION 5-106. COLLECTION OF TAX

(A) **Payment of Tax with Return.** The taxpayer shall, at the time of filing the return required hereunder, pay to the Collector, the amount of taxes shown as due thereon.

(1) **Credit Deduction.** Credits for amounts so paid shall be deducted from the amount of taxes shown on such return and only the balance, if any, shall be due and payable at the time of filing said return where:

(a) **Collection at Source.** Any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Subsection (B) hereof.

(b) **Payment of Estimated Tax.** Any portion of said tax shall have been paid by such taxpayer pursuant to the provisions of Subsection (C) hereof.

(2) **Overpayment.** Should it appear at the time of filing the return required herein, that taxpayer has overpaid the amount of tax to which the Village is entitled under the provisions of this Ordinance, such overpayment shall be applied against any subsequent liability hereunder, or, at the election of the taxpayer and so indicated on the return, such overpayment (or part thereof) shall be refunded. Provided, however, that no additional taxes or refunds of less than One Dollar (\$1.00) shall be collected or refunded.

(a) **Time Limitation on Refund.** Except as is otherwise provided in Subsection 3 of Subsection (A) below, tax erroneously paid shall not be refunded unless a claim is made within three years from the time of payment thereof.

(3) **Annual Return.** On or before April 30th of the year following that for which such declaration was filed, an annual return shall be filed.

(a) **Balance due Village.** Any balance which may be due the Village at the time of filing the final return required herein shall be paid therewith.

(b) **Balance due Taxpayer.** If, at the time of filing the final return required herein, it should appear that the taxpayer has paid more than the amount of tax to which the Village would be entitled under the provisions of this Ordinance, such overpayment shall be applied against any subsequent liability hereunder, or at the election of the taxpayer and so indicated on the return, such overpayment (or part thereof) shall be refunded, but in no case shall overpayment of less than One Dollar (\$1.00) be refunded

(4) **Different Fiscal Periods.** Those taxpayers having a fiscal year or period differing from the calendar year, shall file a declaration within three (3) months after the start of each fiscal year or period, accompanied by a payment of at least one fourth (1/4) of the estimated annual tax shown thereon, and shall make at least quarterly payments within six, nine and thirteen months after the start of such fiscal year or period.

SECTION 3. That all other Sections of Ordinance Number 871 of the Ordinances of the Village of Ripley not specifically repealed or amended herein shall be and remain in full force and effect.

SECTION 4. That this Ordinance shall be effective from and after the earliest date allowed by law.

PASSED: December 12, 1995

Larry D. Fulton  
Larry D. Fulton, Mayor

ATTEST:

Hilda Frebis  
Hilda Frebis, Clerk