

VILLAGE OF OTTAWA HILLS, OHIO

ORDINANCE No. 2010-9

AMENDING THE VILLAGE OF OTTAWA HILLS INCOME TAX ORDINANCE, ORDINANCE 2007-16, FOR THE PURPOSE OF ADDING AN ADMINISTRATIVE FEE ON DELINQUENT TAX LIABILITIES THAT ARE ASSIGNED TO AN AUTHORIZED AGENT FOR COLLECTION, AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Ottawa Hills regularly uses an authorized agent to to collect delinquent income taxes, following an extensive effort by the Village Income Tax Office to notify the taxpayer and collect the taxes, and

WHEREAS, the Village incurs collection costs when an authorized agent is needed to collect delinquent income taxes, and

WHEREAS, the Village Council desires to add a fee for collection costs to the tax liability owed when collection costs are incurred by the Village.

NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF OTTAWA HILLS, THAT:

SECTION 1. The Income Tax Ordinance of the Village of Ottawa Hills, Ordinance 2007-16, Section 12 A. is hereby amended as shown below with new language shown in bold and deleted language shown with strike through:

Section 12. COLLECTION OF UNPAID TAXES; CIVIL LITIGATION; CRIMINAL PROSECUTION; STATUTE OF LIMITATIONS; REFUNDS OF OVERPAYMENTS.

A. All taxes imposed by this Ordinance, and any prior ordinances, shall be collectible, together with any interest, and penalties and administrative fees thereon, by suit, as other debts of like amount are recoverable. Such suit shall be brought within three years after the tax was due or the return was filed, whichever is later as set forth in Ohio R. C. Ch. 718.12(A) and as amended from time to time. An administrative fee equal to thirty-five percent (35%) of the total delinquent amount shall be added to the delinquent amount if such delinquent amount is assigned to an authorized agent of the Village for collection. Any court fees incurred as well as statutory interest will also be added to the delinquent amount.

SECTION 2. It is hereby found and determined that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were adopted in open meetings, in compliance with all legal requirements, including Section 121.22 of the Revised Code of Ohio.

SECTION 3. This Ordinance is hereby declared to be an emergency measure and shall be in full force and effect immediately upon its passage. The reason for the emergency is to ensure the proper collection of income tax for the Village of Ottawa Hills.

Vote on emergency measure Yeas 5 Nays 0

Passed as an emergency measure Yeas 5 Nays 0

12/13/10 Date of passage

[Handwritten signature]

President of Council

Attest: Katherine Raup O'Connell Clerk of Council