

DRAFT 05/12/11

ORDINANCE NO. 2011-__

**AN ORDINANCE ENACTING SECTION 181.10
OF THE CODIFIED ORDINANCES OF THE VILLAGE OF PERRY, OHIO,
PERTAINING TO TAXPAYER RELIEF AND RECIPROCITY**

WHEREAS, Council has previously provided for the establishment of a "tax credit" for those taxpayers who are subject to an Income tax in other Municipalities; and

WHEREAS, said "tax credit" for those taxpayers who are subject to an Income tax in other Municipalities (former Section 181.10 of the Codified Ordinances of the Village of Perry, Ohio), was on the __, day of _____, 2009, by Ordinance Number 2009-__, repealed; and,

WHEREAS, Council has been advised that it is now appropriate to re-enact said provision; and,

WHEREAS, this Council finds it to be in the best interests of the residents of the Village to repeal such provisions.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE
OF PERRY, COUNTY OF LAKE AND STATE OF OHIO, AS FOLLOWS:**

Section 1. That, effective the 1 day of January, 2012, Section 181.10 of the Codified Ordinances of the Village of Perry, Ohio, is hereby enacted to read as follows:

181.10 TAXPAYER RELIEF AND RECIPROCITY.

(a) **Perry Village Resident Subject to Income Tax in Other Municipality.**

- (1) When a resident of Perry Village is subject to a municipal income tax in another municipality on the same income taxable under this chapter, such Perry Village resident may claim a credit of the amount of income tax paid to the other municipality, but such credit shall not exceed one hundred percent (100%) of the tax due or imposed by this chapter.
- (2) In the event a Perry Village resident is entitled to credit for taxes paid another municipality, such Perry Village resident is required to file a return on form in such manner as the Administrator designated by the Village may prescribe.
- (3) Assignment of any claim for refund to which a Perry Village resident may be entitled from another municipality shall be tentatively accepted as payment of that portion of Perry Village income tax represented by such assignment. However, if satisfactory evidence is offered that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefor because of fault or neglect on the part of either municipality.
- (4) In the event such Perry Village resident fails, neglects or refuses to file such return or form as is prescribed by the Administrator, he shall not be entitled to such credit and shall be considered in violation of this chapter for failure to file a return and make payment of taxes due hereunder.

(b) Claim for Credit. Any claim for credit for income taxes paid another municipality on the same income taxable hereunder or claim for or assignment of any refund due to the credit provided for herein, must be filed with the Administrator on or before December 31 of the year following that for which such credit is claimed, provided that, in the case such claim for reciprocity refund shall have been assigned to the municipality of residence, such municipality of residence shall file a claim for refund with the Administrator of the Village on or before January 1 following. Failure to file such claim for reciprocity credit or refund, or assignment thereof, within the time prescribed herein shall render such credit, claim for refund or assignment null and void.

(c) Disbursement of Funds Collected. The funds collected under the provisions of this chapter shall be disbursed in the following manner:

- (1) First, such part thereof as shall be necessary to defray all expenses of collecting the tax and of this chapter shall be paid.
- (2) The balance remaining after payment of the expenses referred to in subsection (a) hereof shall be deposited in the General Fund for Municipal purposes set forth in Section 181.01. (Ord. 3-1987. Passed 3-10-87.)

Section 2. EXCEPT, HOWEVER, IN THE EVENT THAT THE BALLOT QUESTION BEING PRESENT TO THE ELECTORS OF THE VILLAGE ON THE 8 DAY OF NOVEMBER, 2011, SEEKING TO APPROVE THE LEVY OF AN ADDITIONAL ONE PERCENT (1%) INCOME TAX SHALL BE DEFEATED, THEN, IN THAT EVENT, THIS ORDINANCE SHALL BE VOID AND HELD FOR NAUGHT.

Section 3. That all formal actions of this Council concerning the passage of this Ordinance were adopted in an open meeting, and all deliberations of this Council, or any of its Committees, which resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Wherefore, this Ordinance shall be in full force and effect immediately upon its passage.

LAURENCE LOGAN, MAYOR

ADOPTED: _____

ATTEST: _____
LINDA HOFER, CHIEF FISCAL OFFICER