

## **ORDINANCE NO. 2016-110, AS AMENDED**

**AN ORDINANCE AMENDING SECTIONS 194.07, 194.10, AND 194.13 OF CHAPTER 194 OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO.**

WHEREAS, Council desires to amend said sections of the Income Tax Ordinance, No. 2015-101.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Findlay, State of Ohio, Two-thirds (2/3) of all members elected thereto concurring:

**SECTION 1:** That paragraph F of Section 194.07, be amended to include two (2) additional subparagraphs, which will be designated subparagraph 2 and subparagraph 3 as follows:

- (2) In accordance with Section 194.13(B)(2) of this Chapter, the Tax Administrator shall provide to Council and the Income Tax Board the monthly and cumulative number of Individual and Business taxpayers that have been permitted, pursuant to Subparagraph 1 of this section, to disregard the estimate payment requirements prescribed in this section.
- (3) Nothing in Subparagraph 1 of this section shall relieve the taxpayer of the responsibility of making the declaration of estimated taxes as prescribed in Paragraph B of this section.

**SECTION 2:** That paragraph F of Section 194.10, be amended to include a subparagraph, which will be designated subparagraph 1 as follows:

- (1) In accordance with Section 194.13(B)(2) of this Chapter, the Tax Administrator shall provide to Council and the Income Tax Board the monthly cumulative number of Individual and Business taxpayers that have been permitted, pursuant to Section 194.07(F)(1) of this Chapter, to disregard the estimate payment requirements prescribed in Section 194.07.

**SECTION 3:** That subparagraph 2 of Section 194.13(B) which reads as follows:



- (2) The Tax Administrator shall make a written report to Council each month of all moneys collected hereunder during the preceding month.

Be and the same is hereby amended to read as follows:

- (2) The Tax Administrator shall make a written report to Council each month of all moneys collected hereunder during the preceding month for the Employer Withholding, Individual, and Business collection categories. The report shall include the total collections for the preceding month, a year-to-date comparison to the preceding year for the Employer Withholding, Individual, and Business collection categories, the accumulated actual and accumulated estimated past-due taxes for the Employer Withholding, Individual, and Business collection categories, a section that measures the actual year-to-date collections against the projected year-end collections for the year for the Employer Withholding, Individual, and Business collection categories, a section that reports the month-to-date and year-to-date quantities and aggregate amounts of refunds paid for Employer

Withholding, Individual, and Businesses categories, a section that reports the month-to-date and year-to-date quantities and aggregate amounts of overpayment transfers for Employer Withholding, Individual, and Businesses categories, and the monthly and cumulative number of Individual and Business taxpayers that have been permitted, pursuant to Section 194.07(F)(1) of this Chapter, to disregard the estimate payment requirements prescribed in Section 194.07. The collections report for the Employer Withholding, Individual, and Business shall include a year-by-year breakdown or allocation that identifies the years to which the collections have been applied to the taxpayers' accounts for at least the preceding four years. The report shall also include the aggregate amount of subsequent-year estimate declarations filed with or reported on taxpayers' previous-year income tax returns, or otherwise required to be reported, by taxpayers that have been permitted, pursuant to Section 194.07(F)(1) of this Chapter, to disregard the estimate payment requirements prescribed in Section 194.07.

SECTION 4: This Ordinance be and the same hereby is approved and adopted by this Council, and shall be effective January 1, 2017 at 12:01AM.

  
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PRESIDENT OF COUNCIL  
  
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MAYOR

PASSED December 6, 2016

ATTEST Dennis DeVore  
CLERK OF COUNCIL

APPROVED December 6, 2016