

ORDINANCE NO. 2019-073

AN ORDINANCE AMENDING SECTION 194.07 OF CHAPTER 194 OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO.

WHEREAS, on August 7, 2019, the Income Tax Board recommended the following changes to Section 194.07; and,

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

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, which reads as follows:

- (F) The Tax Administrator may waive the requirement for filing a declaration of estimated taxes for any class of taxpayer after finding that the waiver is reasonable and proper in view of administrative costs and other factors.
 - (1) In the event the requirements prescribed herein may cause hardship to the taxpayer or to the City, and subject to prior written approval by the Tax Administrator, the taxpayer may disregard the estimate payment requirements and pay the entire amount of tax due for the year when the return is filed, provided the payment is made and the return is filed on or by the original or extended due date as prescribed in Section 194.09 of this Chapter.
 - (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.

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

- (F) The Tax Administrator may waive the requirement for filing a declaration of estimated taxes for any class of taxpayer after finding that the waiver is reasonable and proper in view of administrative costs and other factors.
 - (1) The Tax Administrator shall not waive the estimate payment requirements established herein, except as allowed by written policy approved by the Income Tax Board and Council.
 - (2) Taxpayers granted permission to waive the requirement established herein shall resume the estimate payment requirements beginning with tax year 2020. For tax year 2019, said taxpayers shall make an extension payment for the entire year as of the original due date prescribed in Section 194.09.

SECTION 2: This Ordinance be and the same hereby approved and adopted by this Council, and shall be effective January 1, 2020.

WHEREFORE: This Ordinance shall be in full force and effect from and after the earliest period provided by law.

Grant C. Russell
 PRESIDENT OF COUNCIL *Pro-Tem*

R. Donald Monte
 Acting MAYOR

PASSED *October 1, 2019*

ATTEST *Denise DeVore*
CLERK OF COUNCIL

APPROVED *October 1, 2019*