

VILLAGE OF HOLLAND, LUCAS COUNTY, OHIO
ORDINANCE NO. 15-2016

AN ORDINANCE AMENDING CERTAIN SECTION OF CHAPTER 110 OF THE VILLAGE OF HOLLAND CODIFIED ORDINANCES AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Holland is a charter municipality located in Lucas County, Ohio and

WHEREAS, the Village of Holland has powers of local self-government, pursuant to Article XVIII, Section 3 of the Ohio Constitution, and the Ohio Revised Code, including the power to levy an income tax, and

WHEREAS, in 2015 the Village of Holland amended its income tax ordinance in accordance with and consistent with the provisions and limitations of Ohio Revised Code Chapter 718, and

WHEREAS, the 131st Ohio General Assembly has, by adopting Substitute Senate Bill Number 172, amended selected sections of Ohio Revised Code Chapter 718, effective September 14, 2016, and

WHEREAS, it is the desire of the Village of Holland to amend its income tax ordinances so to be consistent with such changes enacted by the Ohio General Assembly.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF HOLLAND, OHIO, THAT:

SECTION 1. Section 110.04 (B)(1)(a) and (b) of the Codified Ordinances of the Village of Holland is hereby amended to read as follows:

(B) (1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the tax administrator of the village the greater the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the tax administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the municipal corporation in any month of the preceding calendar quarter exceeded two hundred dollars. Payments under division (B)(1)(a) of this section shall be made to the tax administrator not later than fifteen (15) days after the last day of each month.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the tax administrator no later than the last day of the month following the last day of each calendar quarter.

SECTION 2. Section 110.05 (I) of the Codified Ordinances of the Village of Holland is hereby amended to read as follows:

(I) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

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SECTION 3. That existing sections 110.04 (B)(1)(a) and (b), and 110.05 (I) of the Village of Holland Codified Ordinances are hereby repealed and replaced as set for the herein.

SECTION 4. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 5. This Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public health, safety and welfare of the village for the reason that changes to R.C. Ch. 718 made by S.B. 172 became effective September 14, 2016. The village desires to make those changes made to R.C. Ch. 718, timely, and does not have scheduled three meetings at which to read this Ordinance before said effective date. Failure to timely enact such changes may limit or delay collection of tax revenues necessary to the village. This Ordinance and the changes to the Village of Holland Codified Ordinances, Income Tax Code section, shall take effect immediately upon its passage.

Vote on emergency measure: ____ Ayes ____ Nays ____ Abstain

Vote on passage: ____ Ayes ____ Nays ____ Abstain

Passed this ____ day of _____, 2016.

Lee Irons, President of Council

Attest:

Approved:

Jacquelyn Krasula, Clerk-Treasurer

Michael Yunker, Mayor