

VILLAGE OF PEMBERVILLE, OHIO  
RECORD OF ORDINANCES

Ordinance Amending Municipal Income Tax

Ordinance No. 970, Passed December 18, 1990

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BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF PEMBERVILLE, COUNTY OF WOOD AND STATE OF OHIO, THAT ORDINANCE NO.630, PASSED ON SEPTEMBER 21, 1976, BE AMENDED AS FOLLOWS:

That Section 10(a) be amended to read as follows:

(a) All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one percent (1%) per month, or fraction thereof.

That section 10(b) (1) be amended to read as follows:

(b) (1) For failure to pay taxes when due--other than taxes withheld: the greater of one percent (1%) of the unpaid tax or two dollars (\$2.00) per month or fraction thereof.

That Section 11(c) be amended to read as follows:

(c) Amounts of less than Five Dollars (\$5.00) shall not be collected or refunded.

This ordinance constitutes an emergency measure necessary for the immediate preservation of the public peace, health and safety and shall, therefore, go into immediate effect upon the passage thereof. The reason for this emergency measure is that these rates need to be reflected upon the returns for the calendar year 1990, which must be printed up immediately.

Passed: 12/18/90      Russ Hagley (Mayor)

Attest:  
Donald E Colt  
Clerk/Treasurer

Prepared by Caughey, Kuhlman, Beck & Reddin Village Solicitors

First Reading: 12/4/90  
Second Reading 12/18/90

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