

## ORDINANCE NO. 34-2011

### AMENDING ORDINANCE NO. 51-2008, THE VILLAGE OF FAIRFAX TAX ORDINANCE, BY CHANGING THE RATE OF INTEREST DUE ON CERTAIN WITHHOLDINGS AND THE PENALTIES FOR THE FAILURE TO FILE TAX RETURNS

BE IT ORDAINED by the Village of Fairfax, State of Ohio that:

**SECTION I:** Effective January 1, 2012, Section X of Ordinance No. 51-2008 shall be and is hereby amended to read as follows:

#### **SECTION X. INTEREST AND PENALTIES.**

A. All taxes imposed and monies withheld or required to be withheld by employers remaining unpaid after they become due shall bear interest at the rate of one percent (1%) per month.

B. In addition to interest as provided in Paragraph A hereof, penalties for failure to pay taxes and to withhold and remit taxes pursuant to the provisions of this ordinance are hereby imposed as follows.

1. In the case of taxpayers failing to pay the full amount of tax due, a penalty of one percent (1%) per month or fraction thereof of the amount of the unpaid tax if the tax is paid during the first year after said tax becomes due; a penalty of one and one half percent (1 1/2%) per month or fraction thereof of the amount of the unpaid tax if said tax is paid during the second year after said tax becomes due; and a penalty of two percent (2%) per month or fraction thereof of the amount of the unpaid tax if said tax is paid later than two (2) years after it becomes due.

2. In the case of employers who fail to withhold and remit to the Tax Commissioner the taxes to be withheld from employees, a penalty of one percent (1%) per month or fraction thereof of the unpaid withholding if paid during the second to sixth month, inclusive, after it was due; a penalty of two percent (2%) per month or fraction thereof of the unpaid withholding if paid during the seventh to twelfth month, inclusive, after it was due; and a penalty of four percent (4%) per month or fraction thereof of the unpaid withholding, if paid later than one year after it was due.

C. In addition to the interest and penalties as provided in Paragraphs A and B herein, the penalty for failure to file any tax return when due is as follows:

1. For a first offense, no additional penalty.
2. For a second offense, a penalty of fifteen dollars (\$15.00).
3. For a third and subsequent offense, a penalty of thirty dollars (\$30.00).


D. EXCEPTIONS. A penalty shall not be assessed on an additional tax assessment made by the Tax Commissioner when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Tax Commissioner; and provided further, that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after the final determination of the federal tax liability.

E. Upon an appeal from the refusal of the Tax Commissioner to recommend abatement of penalty and/or interest, the Board of Review may abate such penalty or interest, or both.

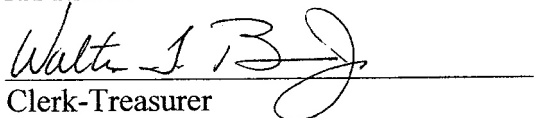
SECTION II: The existing Section X of Ordinance No. 51-2008 is hereby repealed as of January 1, 2012.

SECTION III: This Ordinance shall take effect from and after the earliest period allowed by law.

Passed this 19 day of DECEMBER, 2011.

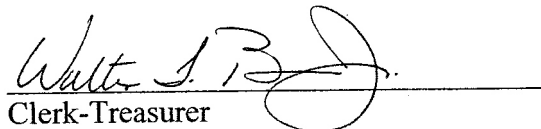
  
Mayor

ATTEST:

  
Clerk-Treasurer

CERTIFICATE

I hereby certify this to be a true and correct copy of Ordinance No. 34-2011 passed at a regular meeting of the Council of the Village of Fairfax this 19 day of DECEMBER, 2011.

  
Clerk-Treasurer