

ORDINANCE NO. 2019-49

**AN ORDINANCE AMENDING CHAPTER 33:
INCOME TAX OF THE ARCHBOLD, OHIO
CODIFIED ORDINANCES IMPLEMENTING
MANDATORY FILING AND LANDLORD
REPORTING**

BE IT ORDAINED by the Council of the Village of Archbold, Ohio that,

Chapter 33: Income Tax of the Archbold, Ohio Codified Ordinances shall be amended.

Section 1. That Section 33.091 Return and Payment of Tax; shall be amended as follows.

33.091 RETURN AND PAYMENT OF TAX.

Paragraph (A) Amend Item (2) The Tax Administrator shall accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer located in the Municipality under subsection 33.051(C) of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to the Municipality.

Paragraph (A) Add Item (3) All resident individual taxpayers within Archbold Corporation Limits, 18-years of age or older, shall file an annual municipal income tax return with the Municipality, regardless of income or liability unless exempted from filing by the Income Tax Commissioner. A written exemption shall be approved when the taxpayer's sole income is derived from pension, social security benefits, or disability benefits. This exemption shall be in effect until such time as the taxpayer receives municipal taxable income in Archbold.

Section 2. That Section 33.21 Landlord Reporting; shall be added as follows:

33.21 LANDLORD REPORTING

(a) On or before December 31 of each year, all property owners of rental or leased property who rent to tenants of residential, commercial or industrial premises shall file with the Income Tax Commissioner, a report showing the name, address, move in/out dates, and forwarding addresses if known, of each tenant who occupies the residential, commercial or industrial premises within the corporation limits of the Municipality during a requested year.

(b) Landlord Reporting Forms shall be made available on the Village of Archbold website. Failure to submit report will result in notification to landlord to comply within 30-days. Any subsequent notifications will incur a \$50 penalty to the landlord.

Section 3. 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 of 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 4. This Ordinance shall take effect and be in full force from and after the earliest date allowed by law.

Proposed Approval Timeline:

1st Reading: September 9, 2019

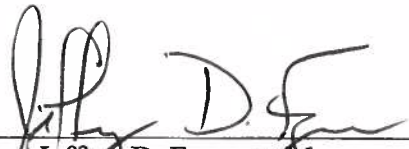
2nd Reading: September 23, 2019

3rd Reading: October 7, 2019

Effective Date: October 7, 2019

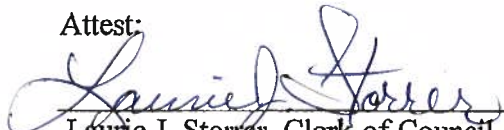


Kevin L. Morton, President of Council



Jeffrey D. Fryman, Mayor

Attest:



Laurie J. Storrer, Clerk of Council