

# RECORD OF ORDINANCES

Ordinance No. 1534-16

Passed 12-12 2016

**AN ORDINANCE REPEALING EXISTING SOUTH AMHERST CODIFIED ORDINANCE 182.081 AND ENACTING NEW SOUTH AMHERST CODIFIED ORDINANCE 182.081.**

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF SOUTH AMHERST, LORAIN COUNTY, STATE OF OHIO THAT:**

SECTION 1: The Council of the Village of South Amherst hereby repeals existing South Amherst Codified Ordinance 182.081 and enacts new South Amherst Codified Ordinance 182.081, effective January 1, 2017, as follows:

**182.081 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY**

A taxpayer, subject to tax in more than one municipality on the same income, who has complied with the provisions of the Chapter, shall be allowed a credit towards the Village of South Amherst income tax on such income as provided herein:

(A) When a resident of South Amherst is subject to and has paid or acknowledged liability for a municipal income tax in another municipality on the same income taxable under this chapter, such South Amherst resident shall nonetheless still be liable to the Village of South Amherst, pursuant to the terms of this section, to pay Three-quarters of one percent (.0075) percent of such taxable income to the Village of South Amherst.

(B) When a nonresident of South Amherst is subject to the tax imposed by this chapter, and is also subject to tax on the same income in the municipality of his residence, he shall not be allowed any credit or claim of refund, nor will the Village of South Amherst acknowledge or allow any claim for refund of any portion of such tax so levied.

(C) The credit provided for in subsection (A) hereof will not be allowed unless the same is claimed in a timely return or form acceptable to and filed with the Tax Administrator. In the event a taxpayer fails, neglects or refuses to file such timely return or form, he shall not be entitled to such credit and shall be liable for the full amount of tax assessed by this chapter, together with such interest and penalties, both civil and criminal, as are prescribed in this chapter.

SECTION 2: This Ordinance shall repeal all Ordinances in conflict herewith.

SECTION 3: That it is found and determined that all formal actions of this Council concerning and relating to the adoption 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 4: That this Ordinance is declared to be an emergency measure necessary for the to correct the typographical error in Ordinance No. 1519-16 and the effective operation of the Village Tax Administration and the immediate preservation of the public health, safety and welfare of the Village, wherefore, this Ordinance shall be in full force and effect from and immediately after its passage and approval.

First Reading: 12-12-16

Second Reading: \_\_\_\_\_

PASSED: 12-12-16

David J. Leshinski  
Mayor David Leshinski

# RECORD OF ORDINANCES

Ordinance No. 1534-14

Passed 12-12 2014

ATTEST: Jeanne Maschari  
Fiscal Officer

I, Jeanne Maschari, Fiscal Officer of the Village of South Amherst, certify there is no newspaper of general circulation published in the municipality and the publishing of this Ordinance No. 1534-14 was made by posting true copies thereof in at least five of the most public places in the said Village, determined by Council, for a period of not less than fifteen (15) days, following the passage.

Jeanne Maschari  
Fiscal Officer

APPROVED AS TO FORM:

Michelle D. Nedwick  
Michelle D. Nedwick, Law Director

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