

## **VILLAGE ORDINANCE NO. 1998-14**

AN ORDINANCE AMENDING THE APPLE CREEK INCOME TAX REGULATIONS, ORDINANCE NO. 4-73, TO INCREASE THE CIVIL PENALTY FOR EACH VIOLATION THEREOF AND TO SPECIFY THE DEGREE OF MISDEMEANOR FOR EACH CRIMINAL VIOLATION THERE OF AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF APPLE CREEK, WAYNE COUNTY, OHIO:

The Apple Creek Income Tax Regulations, Ordinance no. 4-73, is hereby amended to read as follows:

### **SECTION 7. INTEREST AND PENALTIES**

All taxes imposed by this Ordinance, including taxes withheld or required to be withheld from wages by an employer and remaining unpaid after they have become due, shall bear interest on the amount of the unpaid tax at the rate of ten percent (10%) per annum, and the taxpayers upon whom said taxes are imposed, and the employers required by this Ordinance to deduct, withhold and pay taxes imposed by the Ordinance, shall be liable, in addition thereto, for a penalty of ONE HUNDRED DOLLARS (\$100) per month for the first six (6) months of nonpayment. Upon recommendation of the Village Clerk, the Board of Review may abate interest or penalties, or both, and upon appeal from the refusal from the Village Clerk to so recommend, the Board of Review may nevertheless abate interest or penalty.

### **SECTION 8. VIOLATIONS – PENALTIES**

- A. The following shall be considered violation of this Ordinance:
1. Failing, neglecting or refusing to make any return or declaration required by this Ordinance; or
  2. Making any incomplete, false or fraudulent return; or
  3. Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this Ordinance; or
  4. Failing, neglecting or refusing to withhold the tax from employees or to remit such withholding to the Village Clerk; or
  5. Refusing to permit the Village Clerk or any duly authorized agent or employee to examine books, records and papers and Federal income tax returns relating to the income or net profits of a taxpayer; or
  6. Failing to appear before the Village Clerk and to produce books, records, Federal income tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the Village Clerk; or
  7. Refusing to disclose to the Village Clerk any information with respect to the income or net profits of a taxpayer; or
  8. Failing to comply with the provisions of this Ordinance or any order subpoena of the Village Clerk authorized hereby ; or
  9. Attempting to do anything whatever to avoid the payment of the whole or any part of the tax penalties or interest imposed by the Ordinance.
- B. Any person who violates any of the provisions of Section 8 A above shall be guilty of a minor misdemeanor and shall be fined not more than ONE HUNDRED DOLLARS (\$100.00) for each offense.
- C. All prosecutions under this section must be commenced within two (2) years from the time of the offense complained of, except in the case of failure to file a return or in the case of filing a false or fraudulent return, in which cases the limitation of time within which prosecution must be commenced shall be five (5) years from the date the return was due or the date the false fraudulent return was filed.
- D. The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return or declaration, from filing such form, or from paying the tax.

Sections 7 and 8 of the Apple Creek Income Tax Regulations, Ordinance no. 4-73, are hereby repealed in their entirety. All remaining provisions of the Apple Creek Income Tax Regulations, Ordinance No. 4-73, shall remain in full force and effect and are not affected by this Ordinance.

This Ordinance is hereby determined to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the Village of Apple Creek, Ohio. Wherefore, this Ordinance shall take effect and be in force immediately upon its passage; otherwise, at the earliest allowed by law.

**SAVINGS CLAUSE: THE COUNCIL OF THE VILLAGE OF APPLE CREEK, OHIO, IS HEREBY AUTHORIZED TO MAKE ADDITIONAL ORDINANCES OR REGULATIONS FOR THE PURPOSE OF CARRYING OUT THE INTENT OF THIS ORDINANCE. THEREFORE, THIS ORDINANCE AND THE REMAINING PROVISIONS OF ORDINANCE NO. 4-73 THAT ARE NOT REPEALED HEREBY SHALL REMAIN IN EFFECT AND SHALL BE SAVED IN THE EVENT ORDINANCES AND REGULATIONS OF A SIMILAR NATURE ARE CODIFIED SUBSEQUENT TO THE PASSAGE HEREOF.**

WHEREFORE, this Ordinance shall take effect and be enforced immediately upon its passage; otherwise at the earliest period allowed by law.

MARJORIE BUTLER  
CLERK

BILL SPRINKLE  
PRESIDENT OF COUNCIL

ALAN H. MILLER  
MAYOR

Date : 10/05/98

AN ORDINANCE TO AMEND ORDINANCE # 4-73 AND DECLARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF APPLE CREEK, WAYNE COUNTY, OHIO:

SECTION #1: That Ordinance #4-73, passed April 2, 1973, be and the same is hereby amended by adding thereto Subsection 8 of Section 13, entitled Exemptions as follows: 8, Earnings of any person who has not attained the age of 18 years.

SECTION # 2: This Ordinance is hereby declared to be an emergency measure necessary to the immediate health, safety and welfare of the citizens of said Village and for the further reason that said Ordinance must become effective at the earliest possible moment in order to bring the income tax in conformance with its intended scheme.

WHEREFORE, this Ordinance shall take effect and be in full force and effect from and immediately after its passage by Council and signature by the Mayor.

LAWRENCE H. BECKER      ATTEST:  
MAYOR

WALDO PFOUTS  
CLERK

**ORDINANCE NO. 7-73**

AN ORDINANCE AMENDING ORDINANCE # 4-73 BY ADDING SECTION 13, SUBCHAPTER 7, AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF APPLE CREEK, WAYNE COUNTY, OHIO:

SECTION # 1: That Ordinance #4-73 be and the same is hereby amended by adding thereto Section 13, Subchapter 7, as follows:

7. Interest received on savings.

SECTION # 2A: That this Ordinance is hereby declared to be an emergency measure necessary to the health, safety and welfare of the citizens of said Village and for the further reason that said Ordinance must be effective immediately to make the income tax ordinance conform to the desire of Council.

WHEREFORE, this Ordinance shall take effect and be in full force and effect from and after its passage and signature by the Mayor.

LAWRENCE H. BECKER  
MAYOR

ATTEST: WALDO PFOUTS  
CLERK

DATED: June 4, 1973

**ORDINANCE NUMBER 1992-2**

AN ORDINANCE AMENDING SECTION 10 PART F OF THE VILLAGE OF APPLE CREEK  
ORDINANCE NUMBER 4-73.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF APPLE CREEK, STATE OF OHIO  
THAT SECTION 10 PART F OF ORDINANCE 4-73 SHALL BE AMENDED TO READ.....

THE MAYOR MAY APPOINT A NEW INCOME TAX BOARD OF REVIEW AT THE 1<sup>ST</sup> OF EACH  
YEAR

First Reading 2-3-92

Second Reading 2-17-92

Third Reading 3-2-92

JAMES M WADE  
PRESIDENT OF COUNCIL

PASSED 3-2-92

MARJORIE KESSINGER  
CLERK

ALAN H. MILLER  
MAYOR

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