

CITY OF BROOK PARK, OHIO

ORDINANCE NO: 10068-2017

INTRODUCED BY: MAYOR COYNE

AN ORDINANCE
AMENDING SECTION 1809.01(h) & (i)
OF THE BROOK PARK CODIFIED ORDINANCES
RETURN AND PAYMENT OF TAX,
AND DECLARING AN EMERGENCY

NOW THEREFORE, BE IT ORDAINED, by the Council of the City of Brook Park, State of Ohio, that:

SECTION 1: Section 1809.01(h)&(i) of the Brook Park Codified Ordinances, as enacted by Ordinance No. 9984-2015 passed December 15, 2015, and reading as follows:

RETURN AND PAYMENT OF TAX.

(h) (1) For taxable years beginning after 2015, the Municipality shall not require a taxpayer to remit tax with respect to net profits if the amount due is ten dollars (10.00) or less.

(2) Any taxpayer not required to remit tax to the Municipality for a taxable year pursuant to division (h)(1) of this section shall file with the Municipality an annual net profit return under division (f)(3) and (f)(3) and (f)(4) of this section.

(i) This division shall not apply to payments required to be made under Section 1805.01(b)(1)B.

(1) The date of the postmark on the cover of any report, claim, statement, or other document required to be filed, or any payment required to be made, to or with the Tax Director or Municipality, will be deemed the date of delivery or payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Director for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. For purposes of this section, "submitted the payment" means the date which the taxpayer has designated for the delivery of payment, which may or may not be the same date as the date the payment was initiated by the taxpayer.

is hereby amended to read as follows:

RETURN AND PAYMENT OF TAX.

(h) (1) For taxable years beginning after 2015, the Municipality shall not require a taxpayer to remit tax with respect to net profits if the amount due is ten dollars (10.00) or less.

(2) Any taxpayer not required to remit tax to the Municipality for a taxable year pursuant to division (h)(1) of this section shall file with the Municipality an annual net profit return under division (f)(3) and (f)(3) and (f)(4) of this section.

(3) The date of the postmark on the cover of any report, claim, statement, or other document required to be filed, or any payment required to be made, to or with the Tax Director or Municipality, will be deemed the date of delivery or payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(4) If a payment is required to be made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

SECTION 2: Former Section 1809.01(h)&(i) of the Brook Park Codified Ordinances as enacted by Ordinance No. 9984-2015, passed December 15, 2015, is hereby repealed.

SECTION 3: 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 of any of its committees that resulted in such formal action were in meeting open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4: This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of said City, and for the further reason to amend 1809.01(h)&(i); therefore, provided this ordinance receives the affirmative vote of at least five (5) members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

PASSED: March 7, 2017

[Signature]
PRESIDENT OF COUNCIL

ATTEST: Michelle Blazak
Clerk of Council

APPROVED: [Signature]
MAYOR

CERTIFICATE

Michelle Blazak, Clerk of Council, of the City of Brook Park, Ohio, do hereby certify that the foregoing is a true and accurate copy of Ordinance/Resolution No. 10068-2017 passed on the 7th day of MARCH 2017 by said council

Michelle Blazak, Clerk of Council for the City of Brook Park, State of Ohio, do hereby certify that there is no newspaper of general circulation in the municipality and that publication of the foregoing ordinances/resolutions was made by posting true copies at six of the most public places in said municipality as determined by Ordinance No. 4838-1975; location City Hall 6161 Engle Road, Police Station 17401 Holland Road, #1 Fire Station 5590 Smith Road, #2 Fire Station 22530 Ruple Parkway, #3 Fire Station 17401 Holland Road, Brook Park Library 6165 Engle Road, for a period of fifteen days.

commencing March 10, 2017
Michelle Blazak
MICHELLE BLAZAK
Clerk of Council

I HEREBY APPROVE THE WITHIN INSTRUMENT AS TO LEGAL FORM AND CORRECTNESS

7th

9/17
DATE

	Yea	Nay
Troyer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mencini	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Powers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Scott	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Burgio	<input checked="" type="checkbox"/>	<input type="checkbox"/>
McCormick	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Salvatore	<input checked="" type="checkbox"/>	<input type="checkbox"/>

as amended

RECEIVED
 FEB 17 2015
 2:52pm Amended
 BROOK PARK CITY COUNCIL

AND CORRECTED.
 INSTRUMENT NO. 10077477
 FEB 17 2015 2:52 PM