

ORDINANCE NO. _____

**AN ORDINANCE AMENDING VARIOUS SECTIONS OF INCOME TAX
ORDINANCE NO. 10-19-2004 OF THE VILLAGE OF ROCKFORD, OHIO;
REPEALING INCONSISTENT LEGISLATION; AND DECLARING AN EMERGENCY**

WHEREAS, the Village of Rockford, Ohio has an income tax ordinance for the purpose of levying taxes on all qualifying salaries, wages, commissions and other forms of compensation.

WHEREAS, the assessment and collection of taxes is vital to the funding of general municipal operations and the benefit of all residents of the Village.

WHEREAS, having reviewed the Income Tax Ordinance, Council deems it necessary and appropriate to amend various section of the Ordinance.

THEREFORE, BE IT ORDAINED by the Council of the Village of Rockford, Ohio, that:

SECTION ONE

Section 10, Paragraph B. 5, Interest and Penalties, shall be, and hereby is, amended to read as follows

- B. 5. For failure to file any return required by any provision of this ordinance, a minimum penalty of Twenty-five Dollars (\$25.00) will be imposed until May 31st for each tax year. Any returns filed on or after June 1st a maximum penalty of Fifty Dollars (\$50.00) will be imposed.

SECTION TWO

Section 10, Paragraph D, Interest and Penalties, shall be, and hereby is, deleted in its entirety.

SECTION THREE

Section 12, Paragraph A. 11, Violations - Penalties, shall be, and hereby is, amended to read as follows:

A.

11. Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this ordinance, for which no other penalty is otherwise provided, shall be guilty of a minor misdemeanor and shall be fined not more than One Hundred Fifty Dollars (\$150.00). On a second offense within two years after the first offense, such person is guilty of a misdemeanor of the third degree and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned not more than sixty (60) days, or both, for each offense.

SECTION FOUR

All legislation inconsistent herewith shall be, and hereby is, repealed.

SECTION FIVE

This Ordinance is deemed to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the citizens of the Village of Rockford, Ohio. These amendment to the Village of Rockford Income Tax Ordinance #10-19-2004 as set forth herein shall be declared to take effect and be in full force immediately after its passage. The implementation of these amendments shall be January 1, 2009.

Passed on this 16th day of December, 2008.

Attest:

Clerk of Council

Mayor

President of Council