

ORDINANCE NO. 19-3603

**AN ORDINANCE AMENDING SECTION 39.24 OF THE CODIFIED ORDINANCES
OF THE VILLAGE OF SILVERTON REGARDING MUNICIPAL INCOME TAX
AND DECLARING AN EMERGENCY**

WHEREAS: the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that “Municipalities shall have authority to exercise all powers of local self-government,” and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS: the Village of Silverton has a voter-approved 1.25% earnings tax as set forth and governed by Chapter 39 of the Silverton Code of Ordinances; and

WHEREAS: pursuant to Chapter 39 of the Silverton Code of Ordinances, it is the duty of every resident of the Village of Silverton to file taxes annually and remit taxes owed to the Village; and

WHEREAS: the Village of Silverton has approximately 44% of its households residing in rental properties, which are subject to more frequent turnover of residents as renters move out and new renters move in; and

WHEREAS: for many years, the Village of Silverton has required the owners of rental property to twice per year, pursuant to §39.24 (A) of the Code of Ordinances, file with the Tax Administrator a list of tenants occupying or having occupied the unit(s) they own, which reports are due in January and July 31 for January to June, and January 31 for July through December of the prior year; and

WHEREAS: this practice has on some occasions led to delays in the Village becoming aware of new residents in the Village of Silverton who may have unwittingly failed to file taxes with the Village and failed to pay taxes owed to the Village. In turn, the delays have enabled newer residents to incur unnecessary penalties, interest, and back taxes; and

WHEREAS: the Council of the Village of Silverton wishes to improve the process by which landlords report tenants to the Village of Silverton with the goal of causing prompt enrollment of new tenants into the Village’s tax system to reduce late fees, penalties, and backed taxes for the newer residents; and

WHEREAS: Silverton wants to amend its ordinance to require more timely reporting about new tenants to improve the timeliness of tenant enrollment in Silverton’s income tax system.

NOW THEREFORE, BE IT ORDAINED by the council of the village of Silverton, State of Ohio, that:

SECTION I:

To amend a Section: Section 39.24 (A) of the Municipal Code of Ordinances is amended to read as follows:

(A) It shall be mandatory for every property owner, where the gross monthly rent of any and all real properties regardless of the number and value, aggregates in excess of two hundred dollars (\$200) per month to personally or through a management agent submit a list to the Tax Administrator of names and addresses, and social security numbers, or federal tax identification numbers of all persons, firms, corporations or other entities occupying, leasing, renting or otherwise using the premises within the Municipality in such a manner as to produce economic benefit to the property owner, whether or not such benefit is called "rent" and whether or not such benefit result in a profit or loss.

(B) The required list shall be prepared at a minimum by December 31 of each year and when changes in tenants occur, monthly changes shall be reported to the Tax Administrator no more than 30 days after a new tenant occupies a rental property.

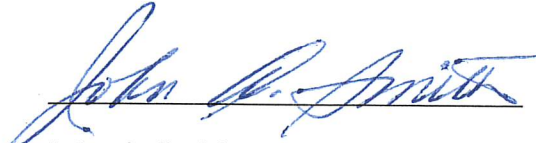
(C) Within 30 days after a tenant vacates an apartment, room, or other rental property located within the Municipality, the property owner of such vacated rental property shall file with the Tax Administrator a report showing the date of vacation from the rental property and identifying each such vacating tenant, and the forwarding address of the vacating tenant(s).

(D) The changes in Division (B) and C) can be combined into one report of a Statement of Changes in Tenant Registrations submitted to the Tax Administrator on a monthly basis.

SECTION II:

That this Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety, and welfare of the Village of Silverton and its residents; the reason for the emergency being the need to implement a new reporting system so that the Village may collect income tax owed in a more efficient manner and to codify and to communicate the new reporting requirements to all landlords in January 2019 so they understand them as they file their six-month reports due by January 31 for July 1 to December 31 of 2019, and to inform new tenants within the Village of their tax reporting obligations and potential payment of taxes so they can avoid unnecessary penalties, interest, and back taxes. Therefore, this Ordinance shall take effect and be in force from and after its passage.

Passed this 3rd day of January, 2019.



John A. Smith, Mayor

ATTEST:



Thomas M. Carroll, Village Manager

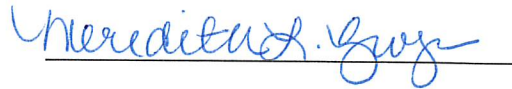
Approved as to form:



Bryan E. Pacheco, Village Solicitor

CERTIFICATION:

I, Meredith L. George, Clerk of Council of the Village of Silverton, County of Hamilton, State of Ohio; do hereby certify that there is no newspaper published in said municipality and that publication of the foregoing Ordinance No. 19-3603 has been duly made by posting true copies in two (2) places that are accessible by the public in said municipality, as determined by Council as follows: 1) Silverton Town Hall lobby area and Council Chambers foyer; and 2) Silverton's official website. Said posting was for a period of fifteen days commencing Jan 4, 2019.



Meredith L. George
Clerk of Council of Silverton, Ohio