

ORDINANCE NO. 09-80 AC CMS

AN ORDINANCE AMENDING SECTION 181.10 (c) OF THE CODIFIED ORDINANCES OF THE CITY OF OBERLIN TO CLARIFY THE AUTHORITY OF THE INCOME TAX BOARD OF REVIEW TO ABATE INTEREST AND PENALTIES ACCRUING UPON DELINQUENT MUNICIPAL INCOME TAXES AND DECLARING AN EMERGENCY

BE IT ORDAINED by the Council of the City of Oberlin, County of Lorain, State of Ohio, five-sevenths (5/7ths) of all members elected thereto concurring:

SECTION 1. That Section 181.10 (c) of the Codified Ordinances of the City of Oberlin is hereby amended to read as set forth below:

“(c) The Board of Review shall have the authority to abate interest or penalties, or both.”

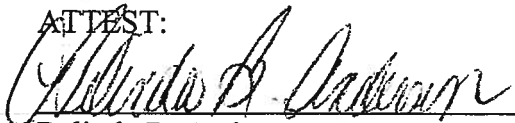
SECTION 2. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the citizens of the City of Oberlin, Ohio, or to provide for the usual daily operation of a municipal department, to-wit:

“to amend the City’s income tax code to clarify the interest and penalty abatement authority of the Income Tax Board of Review”, and shall take effect immediately upon passage.

PASSED: 1st Reading – October 19, 2009 (E)
2nd Reading –
3rd Reading –

ATTEST:



Belinda B. Anderson
CLERK OF COUNCIL



David E. Sonner
PRESIDENT OF COUNCIL

POSTED: 10/20/2009

EFFECTIVE DATE: 10/19/2009