

ORDINANCE NO. 13-21

AN ORDINANCE EXTENDING THE DEADLINE TO FILE AND PAY INDIVIDUAL INCOME TAXES TO THE CITY OF PORT CLINTON FOR THE 2020 TAX YEAR FROM APRIL 15 TO MAY 17, 2021 AND WAIVING PENALTY ON TAX DUE PAYMENTS AND ESTIMATED PAYMENTS DURING THE EXTENSION AND DECLARING AN EMERGENCY

WHEREAS, pursuant to R.C. Section 718.05 the date for filing a City income tax return and paying the City income tax liability is tied by law to the date set for filing a State of Ohio income tax return; and

WHEREAS, pursuant to Section 183.094(E) of the Codified Ordinances of the City of Port Clinton, if the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns, a city taxpayer shall automatically receive an extension of time to file a City tax return; and

WHEREAS, on March 17, 2021 the IRS officially extended the federal income tax filing deadline from April 15 to May 17, 2021, and

WHEREAS, Ohio State Tax Commissioner extended the state income tax filing deadline from April 15 to May 17, 2021; and

WHEREAS, Ohio will be waiving penalty on tax due payments made during the extension;

WHEREAS, the City of Port Clinton will be extending the deadline to file and pay individual income taxes for the 2020 tax year from April 15 to May 17, 2021; and

WHEREAS, the City of Port Clinton will be waiving penalty on tax due payments made during the extension;

WHEREAS, the City of Port Clinton will be waiving penalty on estimated payments made during the extension;

WHEREAS, the City of Port Clinton requires taxpayers to file a Federal 1040 and all required schedules with their City income tax return; and

WHEREAS, taxpayers will not know their estimated payment to the City until they complete their Federal 1040 and required schedules and the City cannot estimate taxes on unverified income; and

WHEREAS, this Council finds and determines that the City should extend the individual income tax filing deadline from April 15 to May 17, 2021; and

WHEREAS, this Council finds and determines that the City should waive penalties on tax due payments made during the extension; and

WHEREAS, this Council finds and determines that the City should waive penalties on estimated payments made during the extension.

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Port Clinton, County of Ottawa and State of Ohio:

Section 1. This Council supports the City of Port Clinton extending the individual income tax filing deadline from April 15 to May 17, 2021.

Section 2. This Council supports the City of Port Clinton waiving penalty on tax due payments made during the extension.

Section 3. This Council supports the City of Port Clinton waiving penalty on estimated payments made during the extension.

Section 3. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or committees, and that all deliberations of this Council, and any of its committees, that resulted in those actions were in meetings open to the public, in compliance with the law.

Section 4. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City, and for the further reason that it is necessary to immediately provide relief to taxpayers and to authorize the postponement of the City's income tax filing deadline from April 15 to May 17, 2021 and waiving penalty on tax due payments and estimated payments made during the extension; wherefore, this ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: _____, 2021

President of Council

Attest: _____
Clerk of Council

Approved _____, 2021

Mayor