

# RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_

## ORDINANCE 33-23

**AN ORDINANCE AMENDING THE VILLAGE OF HEBRON, OHIO CODIFIED ORDINANCES SECTION 182.094, HEADED "EXTENSION OF TIME TO FILE," BY AMENDING SUBSECTION (A) AND ENACTING DIVISIONS (F) AND (G).**

**BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF HEBRON, OHIO, AND THE MAJORITY OF THE MEMBERS ELECTED THERETO CONCURRING, THAT:**

**Section I:** That section 182.094 of the Codified Ordinances is hereby amended to read in its entirety as follows:

### 182.094 EXTENSION OF TIME TO FILE

(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of the municipal income tax return for a taxpayer that is not an individual shall be the 15<sup>th</sup> day of the eleventh month after the last day of the taxable year to which the return relates.

(B) Any taxpayer that qualifies for an automatic federal extension for a period other than six-months for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as that of the extended federal income tax return.

(C) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the tax administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the tax administrator on or before the date the municipal income tax return is due, the tax administrator shall grant the taxpayer's requested extension.

(D) An extension of time to file under this Chapter is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(E) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of section 5747.08 of the Ohio Revised Code, a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return.

(F) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the municipal corporation, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

(G) If a taxpayer receives an extension for the filing of a municipal corporation tax return under division (A), (E), or (F) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with the regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates this division (G) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to \$150.

This division (G) of this section does not apply to an extension received under this section if the tax administrator has actual knowledge that the taxpayer failed to file

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for a federal extension as required to receive the extension under this section or failed to file for an extension under division (C) of this section.

**Section II:** That existing section 182.094 of the Codified Ordinances of the Village of Hebron, Ohio is hereby repealed.

**Section III:** That this ordinance shall take effect and be in force at the earliest time allowed by law.

Passed this 10<sup>th</sup> day of January, 2024.

  
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DR. VALERIE MOCKUS, MAYOR

  
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Deborah Morgan, Fiscal Officer

APPROVED AS TO FORM: Wesley K. Untied, Village Solicitor