AN ORDINANCE OF THE VILLAGE OF PEMBERVILLE, WOOD COUNTY, OHIO, ADOPTING THE RULES AND REGULATIONS OF THE REGIONAL INCOME TAX AGENCY (R.I.T.A.) AS THE ADMINISTRATIVE REGULATIONS FOR THE VILLAGE'S MUNICIPAL INCOME TAX PROGRAM; AFFIRMING CONFORMITY WITH OHIO REVISED CODE CHAPTER 718; PROVIDING FOR PUBLICATION; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Pemberville, Wood County, Ohio, is a municipal corporation authorized under the Ohio Constitution and the Ohio Revised Code to levy and administer a municipal income tax; and

WHEREAS, Ohio Revised Code Chapter 718, as amended by H.B. 5 (130th General Assembly, effective January 1, 2016) and subsequent legislative changes including but not limited to provisions addressing remote employee apportionment, electronic filing requirements, and the Local Board of Tax Review, establishes comprehensive uniform standards for the administration and enforcement of municipal income taxes in the State of Ohio; and

WHEREAS, the Village of Pemberville has contracted with the Regional Income Tax Agency (R.I.T.A.), an Ohio regional council of governments, to administer its municipal income tax program, including collection, auditing, enforcement, and taxpayer services; and

WHEREAS, R.I.T.A. has proclaimed Rules and Regulations, effective January 1, 2016, and as subsequently amended, governing the administration of member municipalities' income tax programs in a manner consistent with Ohio Revised Code Chapter 718; and

WHEREAS, it is in the best interest of the Village of Pemberville and its taxpayers to formally adopt the R.I.T.A. Rules and Regulations as the administrative framework for the Village's municipal income tax program, thereby providing clear, uniform, and legally compliant procedures for all municipal income tax matters; and

WHEREAS, Ohio Revised Code Section 718.07 requires electronic versions of rules, ordinances, blanks, and instructions to be made available on the municipality's internet website; and

WHEREAS, Ohio Revised Code Section 718.30 authorizes the tax administrator to adopt rules relating to the administration and enforcement of the municipal income tax; and

WHEREAS, this Council finds and determines that it is necessary for the immediate preservation of the public peace, health, safety, and welfare of the Village of Pemberville and its residents that this Ordinance take effect immediately upon passage; and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF PEMBERVILLE, WOOD COUNTY, OHIO, THAT:

Section 1 – Adoption Of R.I.T.A. Rules And Regulations

The Council of the Village of Pemberville, Wood County, Ohio, hereby adopts the Rules and Regulations of the Regional Income Tax Agency (R.I.T.A.), as effective January 1, 2016, and as subsequently amended from time to time, as the administrative regulations governing the Village of Pemberville's municipal income tax program. Said Rules and Regulations are attached hereto and incorporated herein by reference as Exhibit A.

The R.I.T.A. Rules and Regulations, as adopted herein, shall govern all matters of administration, collection, audit, enforcement, refunds, penalties, interest, taxpayer rights, and appeals relating to the Village of Pemberville's municipal income tax, to the extent not inconsistent with the Village's income tax ordinance or Ohio Revised Code Chapter 718.

Section 2 – Conformity With State Law / Ohio Revised Code Chapter 718

This Ordinance is enacted in conformity with Ohio Revised Code Chapter 718 (Municipal Income Taxes), including without limitation the following provisions as currently in effect and as hereafter amended:

- Section 718.01 – Definitions
- Section 718.02 – Income subject to tax
- Section 718.03 – Withholding taxes from qualifying wages
- Section 718.04 – Authority for tax on income and withholding tax
- Section 718.05 – Annual return; filing
- Section 718.07 – Electronic versions of rules, ordinances, blanks, and instructions available on internet
- Section 718.08 – Estimated taxes
- Section 718.11 – Local Board of Tax Review
- Section 718.12 – Limitations
- Section 718.13 – Tax information confidential
- Section 718.18 – Service of assessment
- Section 718.19 – Requests for refunds
- Section 718.24 – Authority of Tax Administrator
- Section 718.27 – Interest and penalties
- Section 718.30 – Adoption of rules
- Section 718.36 – Audits
- Section 718.41 – Amended returns

To the extent any provision of this Ordinance or the R.I.T.A. Rules and Regulations conflicts with Ohio Revised Code Chapter 718 or any subsequent legislative enactment, the provisions of Ohio law shall control and this Ordinance and the R.I.T.A. Rules and Regulations shall be deemed automatically amended to conform thereto.

Section 3 – Designation Of Tax Administrator

The Regional Income Tax Agency (R.I.T.A.), 10107 Brecksville Road, Brecksville, Ohio 44141, is hereby designated as the Tax Administrator for the Village of Pemberville for purposes of Ohio Revised Code Chapter 718 and the Village's municipal income tax program, with all rights, duties, and authority thereunto appertaining.

Section 4 – Publication And Internet Availability

Pursuant to Ohio Revised Code Section 718.07, the Village Fiscal Officer is hereby directed to cause this Ordinance, together with the R.I.T.A. Rules and Regulations (Exhibit A), to be published and made available on the Village of Pemberville's official internet website at:

Pemberville.org

The Village Fiscal Officer shall further maintain a copy of this Ordinance and Exhibit A available for public inspection at Village Hall during regular business hours.

Section 5 – Severability

If any section, subsection, paragraph, sentence, clause, or provision of this Ordinance, or the application thereof to any person or circumstance, is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining portions of this Ordinance or the R.I.T.A. Rules and Regulations adopted herein. The Council of the Village of Pemberville hereby declares that it would have adopted this Ordinance and each section, subsection, paragraph, sentence, clause, and provision thereof, irrespective of the fact that any one or more sections, subsections, paragraphs, sentences, clauses, or provisions may be declared invalid or unenforceable.

Section 6 – Repeal Of Conflicting Ordinances

All prior ordinances, resolutions, and regulations of the Village of Pemberville that are inconsistent with or in conflict with this Ordinance are hereby repealed to the extent of such inconsistency or conflict. This repeal shall not affect any rights or obligations accrued, penalties incurred, or proceedings initiated under any prior ordinance prior to the effective date of this Ordinance.

Section 7 – Effective Date

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the Village of Pemberville, in that the timely adoption of administrative regulations governing the municipal income tax program is necessary to ensure uninterrupted tax administration services to Village taxpayers and to maintain compliance with the Village's obligations to R.I.T.A. and with Ohio Revised Code Chapter 718. Wherefore, this Ordinance shall take effect and be in force on and after July 1, 2026, as provided by law.

Section 8 – Certification And Authentication

The Village Fiscal Officer is directed to forward a certified copy of this Ordinance to the Regional Income Tax Agency upon its effective date.

Passed by the Council of the Village of Pemberville, Wood County, Ohio:
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Patricia Rollins, President of Council
Village of Pemberville, Ohio

Approved and Executed:

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Edwin Wozniak Jr., Mayor
Village of Pemberville, Ohio

ATTEST:

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Sarah C. Dyer-Abbot, Village Fiscal Officer
Village of Pemberville, Ohio