

**ORDINANCE NO. 2014-29**  
**INTRODUCED BY: ADMINISTRATION**

**AN ORDINANCE AMENDING SECTION 791.11 OF THE  
CODIFIED ORDINANCES OF THE CITY OF LYNDHURST  
ENTITLED "DATE OF FILING RETURN."**

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE  
CITY OF LYNDHURST, CUYAHOGA COUNTY, STATE OF OHIO, THAT:**

**SECTION 1.** Section 791.11 entitled "DATE OF FILING RETURN" is hereby amended as follows (new material appears like THIS and deleted material appears like this):

SECTION 791  
Earned Income Tax

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**791.11 DATE OF FILING RETURN**

- (a) Each taxpayer shall, whether or not a tax is due thereon, make and file a return on or before April 30 15 of the year following the effective date of this chapter (Ordinance 84-43, passed June 18, 1984) and on or before April 30 15 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period.
- (b) Any person who has no taxable income need not file an annual return. Any person who has exempt income must file a return and declare to the Administrator the nature of his or her exemption. Any person who has taxable income must file a tax return with the Tax Administrator.

**SECTION 2.** The City hereby adopts the Rules and Regulations of the Regional Income Tax Agency as its Rules and Regulations.

**SECTION 3.** Should any portions of this "Earned Income Tax" Code specifically conflict with a specific section of Ohio Revised Code Chapter 718, then that specific section of the Ohio Revised Code shall supercede.

**SECTION 4.** Any and all provisions of Chapter 791 of the Codified Ordinances of the City inconsistent herewith are hereby repealed and all other sections of Chapter 791 shall remain in full force and effect.

**SECTION 5.** The Council finds and determines that all formal actions of this Council relating to the adoption of this Ordinance have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public, in compliance with all statutory requirements including the requirements of Section 121.22 of the Ohio Revised Code.

**SECTION 6.** This Ordinance shall take effect at the earliest time allowed by law.

*PASSED:* April 21, 2014

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*MAYOR*

\_\_\_\_\_  
*VICE-MAYOR*

*ATTEST:* \_\_\_\_\_  
*Clerk of Council*

I, the undersigned Clerk of Council of the City of Lyndhurst, hereby certify that there is no newspaper published or having an office of publication in said City, and that I published the foregoing Resolution by advertising the same by title on one day in each of two consecutive weeks in a newspaper of general circulation in said City, on May 1, 2014 and May 8, 2014.

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*Clerk of Council*

First Reading: April 21, 2014

Second Reading: Suspended

Third Reading: Suspended

Passed 4-21-14