

**Village of Mantua, Ohio**  
**ORDINANCE 2012-46**  
*(amended)*

**AN ORDINANCE ENACTING SECTIONS 171.09(f), (g), (h) and (i) OF THE VILLAGE OF MANTUA CODIFIED ORDINANCE IN ORDER TO ESTABLISH A RESIDENT AND BUSINESS REGISTRY FOR INCOME TAX PURPOSES.**

**WHEREAS**, a need has been identified for a system by which residents and businesses must register with the income tax department in order to facilitate the collection of village income taxes; and

**WHEREAS**, in order to address this concern, this Council now wishes to enact Sections 171.09(f), (g), (h) and (i) of the Codified Ordinances of the Village of Mantua.

**NOW THEREFORE**, be it Ordained by the Council of the Village of Mantua, Portage County, Ohio, a majority or more of the members elected thereto concurring that:

**SECTION 1:** Sections 171.09(f), (g), (h) and (i) of the Village of Mantua Codified Ordinances are hereby enacted as set forth in "Exhibit A", attached hereto and incorporated herein by reference.

**SECTION 2:** All other provisions of the Village of Mantua Codified Ordinances, including the remaining provisions of section 171.09, shall remain in full force and effect.

**SECTION 3:** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage 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 4:** This Ordinance shall take effect and be in full force from and after the earliest period allowed by law.

Passed in Council this 20<sup>th</sup> day of November 2012.

1st Reading: August 21, 2012

\_\_\_\_\_  
Mayor Linda Clark

2nd Reading: September 18, 2012

3rd Reading: October 16, 2012 (tabled)

ATTEST:

Effective: December 20, 2012

\_\_\_\_\_  
Clerk

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I hereby certify the above Ordinance was posted at the five (5) public notice locations in the Village of Mantua, Ohio.

\_\_\_\_\_  
Clerk

Approved as to Legal Form:

\_\_\_\_\_  
Michele A. Stuck, Solicitor

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**EXHIBIT A**

**171.09 INVESTIGATIVE POWERS OF THE ADMINISTRATOR, PENALTY FOR  
DIVULGING CONFIDENTIAL INFORMATION....**

(f) Rental Property Tenant Information.

- (1) Within thirty days after a new tenant occupies rental property of any kind within the Village, all owners of rental property who rent to tenants of apartments, rooms and other rental accommodations shall file with the Tax Administrator a report showing the names, addresses and telephone numbers, if available, of such tenant who occupies an apartment, room or other rental property within the Village.
- (2) Within thirty days after the tenant vacates an apartment, room or other rental property located within the Village, the property owner of such vacated rental property shall file with the Tax Administrator, a report showing the date of vacation from the rental property and identifying each such vacating tenant and supplying a forwarding address, if known.

(g) Mandatory Resident Registration.

- (1) All current residents of the Village who have not previously filed a Village income tax return shall register with the Tax Administrator of the Village by December 31, 2012.
- (2) Each new resident of the Village shall register with the Tax Administrator of the Village to become subject to the Village Income Tax within thirty days of residence in the Village.

(h) Mandatory Business Registration All businesses and contractors who do work in the Village shall register with the Tax Administrator within thirty days after they become taxable and shall present the Administrator a list of all subcontractors or others who may do work for them within the Village.

(i) Penalty Any person upon written notification by the Village of the requirements of section 171.09 (f), (g) and/or (h) for mandatory registration who fails to register within thirty days upon receipt of notification shall be considered in violation of this section and shall be guilty of a minor misdemeanor.