

**VILLAGE OF SOUTH LEBANON, OHIO  
RESOLUTION NO. 2021-11**

**A RESOLUTION EXTENDING THE MUNICIPAL INCOME TAX FILING  
DEADLINE FOR THE TAX YEAR 2020, AND DECLARING AN EMERGENCY**

**WHEREAS**, The United States and the State of Ohio have both extended the 2020 tax return filing and payment dates from April 15, 2021 to May 17, 2021; and

**WHEREAS**, the Tax Commission for the State of Ohio executed an Administrative Journal Entry, dated March 24, 2021, that specifically authorizes the extension of the due date identified in Section 5747.08 of the Ohio Revised Code for filing Ohio individual income and school district income tax returns and the due date for making the payments associated with these filings; and

**WHEREAS**, the Village desires to extend its 2020 tax return filing and payment due dates to mirror the due dates of the federal and state deadlines; and

**WHEREAS**, immediate action is required to provide an extension to the citizens of South Lebanon as the former deadline of April 15 is approaching, and in order to preserve the public peace, health, or safety of the Village.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Village of South Lebanon, at least a two-thirds of all members elected thereto concurring:

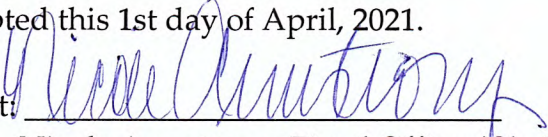
**Section 1.** That the filing and payment due date for any annual Village of South Lebanon income tax return with respect to taxable year 2020 that is required to be filed and paid pursuant to Section 5747.08 of the Ohio Revised Code on April 15, 2021 shall be extended to May 17, 2021. All other provisions in Ordinance No. 2019-23 shall continue and are unaffected by this Resolution.

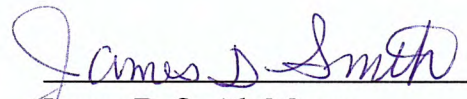
**Section 2.** That the recitals contained within the Whereas Clauses set forth above are incorporated by reference herein.

**Section 3.** That it is found and determined that all formal actions of the Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of Council in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

**Section 4.** That this Ordinance is declared to be emergency legislation, necessary for the immediate preservation of the public peace, health, and safety, which shall be effective upon passage

Adopted this 1st day of April, 2021.

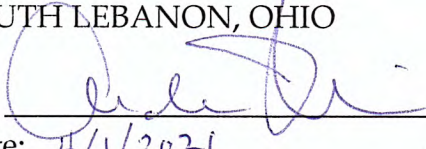
Attest:   
Nicole Armstrong, Fiscal Officer/Clerk

  
James D. Smith Mayor

Rules Suspended: / /2021 (if applicable)	Effective Date – / /2021
Vote - <u>6</u> Yeas ___ Nays	
First Reading – / /2021	Effective Date – / /2021
Second Reading – / /2021	
Third Reading – / /2021	
Vote - ___ Yeas ___ Nays	

Prepared by and approved as to form:

ANDREW P. MEIER  
VILLAGE SOLICITOR  
SOUTH LEBANON, OHIO

By:   
Date: 4/1/2021