

ORDINANCE 39-25

AN ORDINANCE AMENDING THE DOVER CODIFIED ORDINANCES SECTION 183.091(A) REGARDING THE FILING OF ANNUAL RETURNS FOR CITY RESIDENTS.

WHEREAS, the City of Dover sees a need to require adult residents who are employed outside of the city to file an income tax return with the city; and

WHEREAS, the changes were reviewed by the Dover City Council; and

WHEREAS, Dover City Council determines that the below language shall amend DCO 183.091(A); and

WHEREAS, Council has determined that said changes are in the best interests of the citizens of Dover.

NOW AND THEREFORE BE IT ORDAINED BY THE DOVER CITY COUNCIL:

I.

That Council incorporates the preambles and caption of this ordinance as if fully restated hereinafter. Council amends Dover Codified Ordinance 183.091(A) to read as follows:

§183.091 RETURN AND PAYMENT OF TAX

(A) (1) An annual return with respect to the income tax levied on Municipal Taxable Income by the Municipality shall be completed and filed by every taxpayer and every City of Dover resident over 18 years of age, regardless of whether or not income tax is due, except where Ohio Revised Code explicitly exempts a resident or taxpayer from filing an annual return.

(2) The Tax Administrator shall accept on behalf of all nonresident and resident individual taxpayers a return filed by an employer, agent of an employer, or other payer located in the Municipality under subsection 183.051(C) of this Chapter when the nonresident or resident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to the Municipality unless the Municipality requires all resident individual taxpayers to file a tax return under section 183.091(A)(1) of this Chapter.

II.

That this ordinance shall take and remain effect at the earliest period allowed by law.

III.

That it is found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were taken in conformance with all applicable open meeting laws and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in compliance with all legal requirements including open meeting requirements.

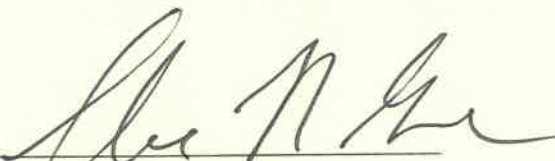
Passed on this 3rd day of November, 2025


Justin Perkowski
President of Council

Attest:


Zoie Arnett
Clerk of Council

Approved this 3rd day of November, 2025.


Mayor Shane Gunnoe

Publish summary once and on the city and state web site
Recommended by the Finance Committee