



27 CANAL STREET WEST
NAVARRE, OHIO 44662

**Village of Navarre
Income Tax Department
330-879-5508**

Pursuant to Amended Substitute House Bill 5 passed by the Ohio Legislature, new State mandated municipal income tax guidelines have been established, effective with tax years beginning January 1, 2016. Chapter 718 of the Ohio Revised Code can be found at <http://codesohio.gov/orc/718>. Please reference this document to determine how the new, State mandated, changes affect your 2016 Income Tax Return.

Late filing penalty is \$25.00 per month per return (capped at \$150.00 per return) for failure to timely a return.

Late payment penalty is a one time-time 15% penalty of the unpaid balance at the time that the payment is due.

Interest will be calculated at the July federal short-term interest rate plus 5%. At this time the interest has been calculated at 6% for the 2016 tax year.