

# *Municipal Taxes*

The Village of St. Bernard collects Municipal Taxes on Earned Income and Net Profits.

## Frequently Asked Questions

### **Who is required to file?**

*Every citizen over the age of eighteen is required to file Municipal Income Taxes with the city of St. Bernard.* Only those citizens with a written exemption for disability or retirement are exempt. You must file a return even if you had no income, paid another municipality, or only worked part-time.

### **What is the tax rate?**

The current tax rate is 2.1% on gross income. Taxes are levied prior to any deductions for healthcare, retirement etc. Either Box 5 or Box 18 of the W-2 is used as the tax base. Credit, up to 2.1%, is given for municipal taxes paid to other cities. No credit is given for county or property taxes.

### **What documents do I need to file?**

The Tax Office needs a copy of the first two pages of your Form 1040 (the form you file with the IRS). We also need copies of any W-2's, 1099's, Schedule C, K, or E that you may file with the IRS. Tax Return forms are available in the office or on the Village of St. Bernard web site ([cityofstbernard.org](http://cityofstbernard.org)).

### **When are St. Bernard Taxes due?**

St. Bernard Municipal Taxes are due on the same date your Federal Taxes are due to the IRS. (usually April 15<sup>th</sup>.)

### **What are the consequences of not filing?**

If you do not file, you are in violation of the law (St. Bernard Municipal Income Tax Code – Title Nine, Chapter 18). You may be cited to court. Tax violations under the Tax Code are Third Degree Misdemeanors, which may result in fines, late fees, penalties, and jail time. Any past due taxes will be sent to collections as the tax is due at the time of filing. You may have a Judgement filed against you and your wages/assets garnished.

The St. Bernard Tax Office is open weekdays 9:00 a.m. to 5:00 p.m. to answer any questions you may have about your tax obligation to the Village of St. Bernard.

The phone number is 513-242-7710. Or you may e-mail us at [tax@cityofstbernard.org](mailto:tax@cityofstbernard.org).

