

# INCOME TAX BOARD

City of Findlay  
November 4, 2020

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## MINUTES

### **ATTENDANCE**

Members Present: Mayor Christina Muryn, Don Rasmussen, Susan Hite, Jim Staschiak II, Jeff Wobser.

Staff Present: Andrew Thomas and Kathy Launder.

### **APPROVAL OF MINUTES**

Motion to approve minutes of the August 5, 2020, meeting as presented, by Councilman Wobser, second by Director Rasmussen. Motion passed 5-0.

### **OLD BUSINESS**

Sector Report: Auditor Staschiak passed out a graph showing the sector report. Part of the value of the report is that the debt rating agencies that there are eight counties at high risk based on types of businesses in their communities for significant drops in revenue on an extended COVID or early recession outlook. They projected Hancock County to have a drop of 25-35% should COVID continue due to specific sectors, i.e. restaurants, bars, certain types of retail. Auditor Staschiak took Thomas' report and graphed it out. Auditor Staschiak stated there are three different categories of manufacturing-could it be lumped into one or type of manufacturing could have more detail. Thomas stated captured numbers. Treated manufacturing same say as others. Mayor Muryn stated when she sent the report out, she used 31, 32, 33 and transportation and warehousing from the NAIS site that provides description of each code. Auditor Staschiak stated that it does. He further stated if you look at manufacturing there is reason to be alarmed. The very last category is labeled Null which is 42% of the data. Auditor Staschiak thinks it needs broken down more by the tax department. Thomas stated that the reason for the 42% in Null is that the company doesn't code it when sending in employer withholding. Back in February discussed sending mailing to provide codes which would be about 2800-2900 pieces of mail, and not everyone may know what their code is. Auditor Staschiak asked if Thomas can create internal index. Thomas stated that they have talked about coming up with own. Auditor Staschiak asked if the Board sees value in pursuing. Mayor Muryn stated that she does see value in areas where there is incomplete information going forward and filling it out. What looking at is related to specific business tax revenue-those are identified. The other is employer withholdings from businesses where we don't have on record what their business is. Mayor Muryn referring back to the high risk identifier, she would like to see the article that Auditor Staschiak mentioned, to understand better, is it saying that just the overall revenue generated from it or business revenue or withholding. Staschiak stated that his point is irregardless of what business it is, we can't look at section on graph because of the way the withholding is being handled to say how that sector is doing because 42% of the data is missing. Question sis if we want to be able to do that, he thinks there is value in doing, specifically now would be great to do we would be able to say at Council that in our revenue projections we know these particular sectors aren't doing as well as they could be and these are over performing. It would be a great position for us to be in. Auditor Staschiak stated it would be a valuable tool for economic development knowing what sectors are providing tax revenue. Mayor Muryn we can go through and update. The report was just a start. Haven't sent back out because it is not that helpful as is. Thomas stated that they can see if they can identify who and what the uncategorized businesses are. Auditor Staschiak stated that with a new tax administrator he would like to see the reports and formats standardized. If changes are going to be made to the form, that changes be discussed with the Board before they are made. Mayor Muryn already discussed with Cory Duran not to make changes to current reports. Mayor Muryn stated that she wouldn't be a proponent that any change needs to be brought to the board before talking about it, but it would be her responsibility working with him that any different reports that he would provide he would need to come to the Board and explain why and make sure the methodology is sound. Mayor Muryn further stated that Thomas has been documenting his processes

throughout this past year and making sure that the same key pieces of information are being looked at and reported out throughout the transition. Director Rasmussen stated that if the sectors are too specific on graph, may cause an issue with confidentiality. Mayor Muryn requested Auditor Staschiak send the article to the Board that has the map that talks about the high risk counties. Auditor Staschiak stated he would send the section of the article that he has. Mayor Muryn stated that Cooper Tire & Rubber Co. had a good announcement, and as she talked with the manufacturing companies in Findlay they are doing great. Findlay companies supply Honda, and Honda has an 18 month backlog right now. GM and Honda partnering joint supply chain system so that they can do a larger scale bidding so all of our OEMs that are currently contracted with Honda will have the ability to pick up GM contracts as well.

## **NEW BUSINESS**

2021 Income Tax Department Budget: Thomas stated he increased 441400-legal services due to court may raise fees. Staffing is the same. Carmen no longer coming in to enter CDs, however there are less issues with it. Refunds-did not budget for potential COVID lawsuit refunds. Getting estimate payments out of the ordinary planning for possibility of having to refund which is making projecting revenue for November and December 2020 rather tricky. Thomas stated that the City of Columbus asked for the lawsuit to be dismissed and the court hasn't ruled on it yet. Don't expect to hear anything until July 2021. Mayor Muryn stated that what the discussion has been is that they are going to try to say we can make a long term change in a couple years, don't make changes right now. Motion to approve budget as presented, by Auditor Staschiak, second by Mayor Muryn. Motion passed 5-0.

Revenue Estimates: Thomas stated this year the projection was a little bit tricky. This report is as of October 26, 2020. Usually the projections for November and December are easy, but this year is more tricky. Mayor Muryn stated that projected expenses are coming in below projected and below our targeted amount. Mayor Muryn stated we received a check from Ohio BWC refund for around \$300,000 and are expecting an additional \$800,000 from them as well. With the BWC refund dollars and the CARES Act dollars, the City should be breaking even and possibly putting some back to cash.

Year-To-Date Collections: Thomas stated that the report is year to date as of November 3, 2020, first Monday of November down 9.796 overall. Withholding used to be quarterly now it's monthly.

Collections, Estimates, Delinquencies: Thomas reported that past due collections year to date for April we were down 17% which is almost \$57,000 and year to date now we are up \$26,500 to year to date up 4.28%; month to date for October was up 36.7%; around \$750,00 for the year.

Legal Actions in Process and Contemplated: Thomas stated that year to date, we finished the year last year at 767 cases, we are now at now 772 even with shut down; wage garnishments end of year 2019 we had 338 cases, we are currently at 258.

## **OTHER BUSINESS**

Next Meeting: Meeting schedule for 2021: February 3, May 5, August 4, and November 3. All meetings will be held at 2:30pm in the third floor conference room of the Municipal Building.

Being no further business, the meeting adjourned.

Respectfully submitted,

Kathy K. Launder  
City Clerk