

# INCOME TAX BOARD

City of Findlay  
August 10, 2021

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## MINUTES

### **ATTENDANCE**

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

Staff Present: Mary Price and Kathy Launder.

### **NEW BUSINESS**

Administration of the Village of Jenera Income Tax: Price distributed a sheet that show how the fee to administer income tax of other villages is calculated using 2020 expense numbers. Mayor Muryn stated we do not take a percentage of their collections, this is how much they pay based off of our expected workload. We are not making a bunch of money of the villages, we are just covering our expenses and recognizing that it is not adding significant burden to the City. If there are any specific costs such as printing, postage, court costs, it will be billed back to them. We track those expenses and bill the village accordingly. Auditor Staschiak stated that when the City started administering tax for other villages, we had concerns that there were people working in Findlay with significant income that were living, at the time, in Arlington. By administering income tax for the Village of Arlington it would allow us to capture revenue that we were missing. Auditor Staschiak further stated that he doesn't think the City of Findlay has those gaps in reporting anymore. What is the advantage to the City of Findlay to adding additional villages? Mayor Muryn stated that there may not be an advantage, but there is no disadvantage to the City of Findlay administering income tax for the Village of Jenera. It would be much more costly for Jenera to contract it independently. We already have the structure. Mayor Muryn sees it as a good neighbor situation in administering the income tax as long as we have the capacity to do it. Obviously, 200 records isn't significant. Auditor Staschiak stated that there are potential risks, costs of an additional employee, workers comp risks if a person would trip in Dorney Plaza going to file a case, and not sure why the City should be doing it. Auditor Staschiak stated that perhaps we should give communities notice that over the next two years we should get out of this business. What is the negative to us of getting out. Mayor Muryn stated that we are in the process of replacing a tax agent since Mary has been appointed as Tax Administrator. We are not looking to make any significant changes over the next year. Working to get a new software implemented which should create a more efficient environment for some of the responsibilities. There is benefit to the data collected although it is not as substantial as it was previously. Having some of that insight as potential tax code changes down the road is an advantage. Mayor Muryn further stated that we can evaluate down the road if administering income tax for the villages is too much of a burden, then we can consider terminating the contracts. We have the ability the renegotiate the contracts that are in place. Councilman Wobser stated that as long as the City's costs are covered and not burdening our people adding additional villages, he doesn't see a problem with it. Auditor Staschiak stated that administering income tax for villages was a solution to an existing problem at the time. Don't know that we can say that now. Law Director Rasmussen echos Mayor Muryn and Councilman Wobser that if our costs are covered, he is in favor of helping the Village of Jenera. When we cannot cover our costs, then we dissolve the agreement. Auditor Staschiak stated that he doesn't think we are capturing our ancillary costs. He stated that he will push the City to get out of the business of administering other villages income tax if we have to add a person in the Income Tax Department. Councilman Wobser asked what the villages' alternative would be. Price stated that they would have to reach out to a private company to contract the services. It is expensive and would not be worth the cost for the village to have an income tax.

Mayor Muryn stated that we are always looking for areas for improvement. Price's goal as she's getting her arms around her team is look for efficiencies in some of these areas and look for ways to increase collections. Hopefully this potential software will position us well to continue to be more efficient and we can better evaluate and give us better transparency to be able to run a better analysis and better determine that we are covering our costs, which she believes we are, should we look at any adjustments to those fees. Councilman Wobser asked about current contracts if we have adjustments or are we charging same fee as when we first started. Mayor Muryn stated that it is based off of number of accounts and we defray our costs across them. Our costs are updated every year, and fees adjusted.

Motion to recommend that Council authorize the Mayor to enter into an agreement with the Village of Jenera to administer, enforce, and collect taxes levied by Jenera under their village income tax in accordance with Village of Jenera's income tax ordinance, by Mayor Muryn, second by Law Director Rasmussen. Motion passed 4-1.

Review of formatting changes to Income Tax Forms: Mayor Muryn stated that these forms were approved at an earlier meeting. A request was made to change the formatting for ease of use and so that all forms had the same branding. Auditor Staschiak stated he has not had the opportunity to review the forms. Councilman Wobser stated that it is a step in the right direction. Asked if the forms will also be made available as a fillable form. Mayor Muryn stated that we are in the process of completing that task.

Motion to approve formatting changes to Income Tax forms by Law Director Rasmussen, second by Councilman Wobser. Motion passed 3-0-2. Auditor Staschiak and Treasurer Hite abstained due to not having sufficient time to review the forms.

Being no further business, the meeting adjourned.

Respectfully submitted,

Kathy K. Launder  
City Clerk