

INCOME TAX BOARD

City of Findlay
February 9, 2022

MINUTES

ATTENDANCE

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

Staff Present: Mary Price and Kathy Launder.

APPROVAL OF MINUTES

Motion to approve minutes of the November 3, 2021, meeting as presented, by Rasmussen, second by Mayor Muryn. Motion passed 5-0.

Motion to approve minutes of the January 14, 2022, meeting as presented, by Councilman Wobser, second by Mayor Muryn. Motion passed 5-0.

OLD BUSINESS

Past Due Collections Process: Mayor Muryn stated that the document included with the Agenda today was sent yesterday to all members of the Income Tax Board. Mayor Muryn asked Rasmussen to give an overview of the document. Rasmussen stated that he has not met with Judges yet. Mayor further clarified that the document gives the background, the reference points. Rasmussen will meet with the Judges and have the Judges provide an opinion on the interpretation. Rasmussen stated that the document explains the Judges narrative.

Auditor Staschiak asked how many cases have been filed under Ordinance 194 and what the dollar amounts are. Price stated she can pull the number of cases filed. She can pull the dollar amounts from the initial judgement posted. There are frequent adjustments after the initial judgement is posted. For those figures, Price will have to contact our attorney to get those exact numbers.

Auditor Staschiak stated that he doesn't think the Income Tax Board discussed how penalties are charged. As part of the solution should the Board be part of the review for recommendation. Is that part of the responsibilities of the Income Tax Board? When a judgement is issued, is it disclosed to the taxpayer that there are additional penalties that are owing? Mayor Muryn stated that this would be addressed based off the opinion of the Judges and the interpretation. The two methodologies of how we are doing vs. how they think we should be doing it, how we need to clarify it to the public. What we first need is the court to say this is the legal interpretation of how this can be applied. If it can be applied two ways, then we need to discuss the process. If it can legally be applied only one way, then that's the process the ordinance specifies and this Board would have no involvement in it unless we want to review and change the ordinance. We can review it, but we need the court's interpretation first. Auditor Staschiak stated that the Board needs to review the process and understand it. Price stated that we have not filed any new cases and won't file any new cases until it is resolved how penalties are charged. Mayor Muryn is a big proponent of visuals, showing the public here is what the court process looks like if there is a judgement against you. Price stated that ideally once the judgement is entered, the taxpayer comes to the Income Tax office and pays the judgement amount. Only when the case goes to collections is when additional fees/penalties are added.

NEW BUSINESS

Year-To-Date Collections: Price stated the collections are up 12.578% year-to-date February 7, 2022, Price is looking at this next month or two to monitor the effect if any of non resident remote workers in the withholding collections. Will monitor the next couple months very closely because in February withholding for January will start coming in and that is when the withholding law changed. Mayor Muryn asked that with business collections being up significantly are you aware of anything that attributed to that? Due date was December 15 and sometimes they come in the month after. We are seeing some delay with mail delivery, but sometimes corporations just don't pay it by the 15th. Wobser asked if there is a way we can promote the online payment option. Mayor Muryn asked Price to send her information to put together to advertise the different ways to pay vs. mailing it in.

Collections, Estimates, Delinquencies: Price stated that looking year over year, we are comparable with past-due collections for January 2022. 2021 collections were up potentially because of the 2020 filing extension. The collections were not technically past-due, they were delayed due to the filing extension.

Legal Actions in Process and Contemplated: Price stated that she knew the court cases were going to be down a bit because there were cases from the end of last year that were continued to the first couple weeks of January. Large factor for the continued cases was COVID illness of defendants whose cases were then continued to January. Because of that there was a large backlog of cases in January so not as many new cases were filed as typically would be in a month.

Strategic Planning-translate forms and documents: Councilman Wobser stated that when doing research of strategic planning in other cities, one of the projects they took on was translating all their forms and documents to Spanish. Have we ever contemplated that. Something to consider. Mayor Muryn stated that it would be good to translate into Japanese as well.

OTHER BUSINESS

Next Meeting: Meeting schedule for 2022: May 4, August 3, and November 2. 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