

# INCOME TAX BOARD

City of Findlay  
August 29, 2023

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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.

### **APPROVAL OF MINUTES**

Motion to approve minutes of the May 3, 2023, meeting as presented, by Councilman Wobser, second by Mayor Muryn. Motion passed 5-0.

### **NEW BUSINESS**

Year-To-Date Collections: Price stated that the year to date collections are down 4.007 over 2022. Mayor Muryn stated that we have been using 2019 collections as a comparison, 2023 YTD collections are up 35%-37% over 2019 collections. In 2021 and 2022, the City saw increased collections due to the Speedway sale, and they are a little bit of an anomaly so we compare 2023 collections to 2019 collections to get a truer comparison of tax revenue.

Collections, Estimates, Delinquencies: Price stated that the Income Tax Department has been sending bills regularly, putting more effort in compliance the last two months has made a difference. Mayor Muryn stated that if we stay on trend, we will exceed the collections from the last five years. Following up taxpayers and working with them to resolve their tax liabilities, Mayor Muryn really appreciates the efforts of the Income Tax Department team.

Legal Actions in Process and Contemplated: Price reported that wage garnishments are down some. Part of that is due to having the contract with the Ohio Attorney General's Office (OAG), we have other avenues for collection efforts. After one unsuccessful, then immediately send to OAG, rather than making two or three additional attempts which saves the taxpayer money. Mayor Muryn suggested that Price add a graph to show third party collections for future reporting.

HB 33 ORC Changes: Mayor Muryn referred to the letter Price distributed regarding changes that will need to be made to the tax ordinance. With the new state operating budget, they passed a number of changes that will take effect in 2024. From the Ohio Municipal League Income Tax Seminar, Price summarized the changes that would impact locally from the resources received at that seminar. Wanted to discuss with this group and then work with legal to then draft the appropriate ordinances to update City code to match the Ohio Revised Code to make sure we are compliant.

Forms: Price distributed updated copies of all income tax forms. There were no significant changes to the forms other than updating the dates. Price stated that all forms are fillable .pdfs and will be posted on the website. Price stated that it is not her intention to print forms unless requested. The printed forms have not been utilized in the past. Motion to approve updated income tax forms as prepared With the correction of the website to findlayohio.gov, by Mayor Muryn, second by Treasurer Hite. Motion passed 4-0-1 with Auditor Staschiak abstaining.

## **OTHER BUSINESS**

Auditor Staschiak comments: Auditor Staschiak requests a review and understanding the process of compliance of at home and internet businesses, influencers, etc. for reporting to the income tax department. Understand process of how actively pursuing these businesses. Mayor Muryn stated that these types of businesses are set up as an independent contractor and file a 1099 for tax purposes. Communicate with residents regarding tax compliance and follow up on leads. Price stated that requiring federal forms is a great way to know that we are tracking all of the income activity. Price stated that they have started to heavily enforce copies of the first two pages of the federal tax return be submitted with the Findlay income tax return. Councilman Wobser stated that the Governor of Ohio just exempted a lot of the influencers from income tax liability. Mayor Muryn stated that she and Price will discuss and touch base with other communities on how they mine data online to capture home based businesses that are operating that are not reporting.

Next Meeting: Meeting schedule for 2023: 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