

City of Findlay, Ohio

Income Tax Department

Annual Report

2016

Structure and Composition

The Income Tax Department is comprised of an Administrator, three full-time City employees, and two to five full-time and part-time staff members employed through employment agencies who are responsible for administering and enforcing the Income Tax Ordinance and the applicable Rules and Regulations. The Department's mission is to respectfully encourage the highest level of voluntary compliance by assisting, educating, and informing customers and stakeholders efficiently, effectively, and accurately.

The Tax Administrator is appointed by and reports to the Mayor, who serves as Chairman of the Income Tax Board. The Tax Administrator reports also to this board, which was designed to depoliticize the Income Tax Department and to protect it from improper influence. The other Board members include the Law Director, Treasurer, Auditor, and Council's Appropriations Committee Chairman, who are responsible for offering oversight and counsel to the Income Tax Department and initiating most legislation during a minimum of four quarterly public meetings each year to ensure the department's funding, accountability, independence, and objectivity. The Tax Administrator is not a member of the Income Tax Board.

Pursuant to Section 718.11 of the Ohio Revised Code (Substitute House Bill 5 of the 130th Ohio General Assembly), the Mayor and Council appoint a total of three members to the newly-named Local Board of Tax Review, whose purpose is to rule on taxpayers' initial formal appeals. During the February 2, 2016 Council meeting, Mayor Mihalik appointed John W. Pinski Jr., CPA and City Council appointed attorneys Douglas W. Huffman and Roger L. Miller. All three members are eligible for unlimited renewable terms. By the new State law, Council must renew each of its two appointees every two years.

2016 **Tax Department Staff**

Andrew Thomas
Tonya Stillberger
Melanie Donaldson
Mary Snodgrass
Erin Cupp
Joe Hoover

2016 **Local Board of Tax Review**

John W. Pinski, Jr. CPA
Douglas W. Huffman
Roger L. Miller

2016 **Income Tax Board**

Mayor Lydia Mihalik
Don Rasmussen
Susan Hite
Jim Staschiak II
R. Ronald Monday