

INCOME TAX BOARD

City of Findlay
August 7, 2019

MINUTES

ATTENDANCE

Members Present: Mayor Christina Muryn, Don Rasmussen, Susan Hite, Jim Staschiak II, Grant Russel.

Staff Present: Andrew Thomas and Kathy Launder.

Guests Present: Dennis Hellmann, Jim Slough, Holly Frische, City Council members; Steve Dillon, Denise Grant, The Courier; Alex Parker, WFIN.

APPROVAL OF MINUTES

Mayor Muryn asked that a minor change be made to the minutes. 2018 Year-to-Date Collections should be 2019 Year-to-Date Collections. Motion to approve minutes of the May 8, 2019, meeting as amended, by Councilman Russel, second by Auditor Staschiak. Motion passed 5-0.

OLD BUSINESS

Estimated Payment Waiver Policy:

Motion to recommend to City Council that the City of Findlay no longer waive estimated payments, recommend that City Council change language of windfall provision in Ordinance 193.12(c) to read "Any time more income than anticipated is received in the General Fund in any given calendar year, Council may, on its own motion, transfer a lump sum from the General Fund to the General Capital improvement Fund.", and recommend that City Council add language to the Ordinance to not allow the Income Tax Administrator to waive estimated tax payments prior to a formal adoption of a policy by the Income Tax Board, by Auditor Staschiak, second by Director Rasmussen.

Motion to amend previous motion that the Income Tax Board, not City Council, end the process of allowing the waiver of estimated tax payments, recommend that City Council change language of windfall provision in Ordinance 193.12(c) to read "Any time more income than anticipated is received in the General Fund in any given calendar year, Council may, on its own motion, transfer a lump sum from the General Fund to the General Capital improvement Fund.", and recommend that City Council add language to the Ordinance to not allow the Income Tax Administrator to waive estimated tax payments prior to a formal adoption of a policy by the Income Tax Board, by Auditor Staschiak, second by Director Rasmussen. Motion passed 4-1. Councilman Russel cast the dissenting vote.

Motion that tax payers not currently in the estimated tax waiver program will not be allowed into the program and tax payers currently in the estimated tax waiver program begin making estimated payments for the fourth quarter 2019 due on December 15, 2019, by Auditor Staschiak, second by Councilman Russel. Motion to amend the previous motion to make the effective date of ending the waiver of estimated tax beginning with the 2020 tax year, by Councilman Russel. Motion to amend passed 5-0. Motion to approve original motion as amended passed 5-0.

Administratively, tax payers who currently had their estimated payments waived for 2019 will be required to make an extension payment on April 15, 2020.

NEW BUSINESS

2016 Losses: Thomas stated that the State legislature said that as of the end of 2015 municipalities need to bring their existing ordinance to an end. They picked up new carry forward tax provision beginning with tax year 2017. This leaves an involuntary gap for 2016. 2016 will be excluded including those cities that had a five year carry forward loss unless they allow it administratively or by ordinance. Through tax season last year, no issues. With this tax year we have had a few people upset that we deny 2016 carry forward losses. If want to allow 2016 carry forward loss, the Income Tax Board can make a recommendation to do that and we would ignore the involuntary gap. Staschiak asked if the appeals board can handle any request made to include 2016 carry forward loss by taxpayers. Can defer decision to next meeting. Thomas has been contacted by several taxpayers regarding disallowed 2016 losses.

2019 Year-To-Date Collections: Thomas stated that he is not concerned with the Employer Withholding numbers being up only .369%. It was similar last year and ended the year strong. Overall collections are up 4.867%

Collections, Estimates, Delinquencies: Director Rasmussen stated that we are continuing to file cases for collections and delinquencies.

Legal Actions in Process and Contemplated: Director Rasmussen stated that there is no real difference. Continue to file claims and go after delinquent accounts. Amount of cases do not change, just the individuals.

OTHER BUSINESS

Next Meeting: November 6, 2019, at 1pm in the third floor conference room of the Municipal Building.

Being no further business, the meeting adjourned.

Respectfully submitted,

Kathy K. Launder
City Clerk