



City of  
Centerville

Brooks A. Compton, Mayor | Wayne S. Davis, City Manager

Chairman Merrin, Ranking Member Sobecki, and Members of the House Ways and Means Committee:

After review of House Bill 519 and discussion with colleagues and our City Solicitor, there is one part in particular that is concerning and brings us to oppose the bill.

House Bill 519 eliminates our ability to apply a late penalty and fees on taxpayers for not filing a required tax return if the taxpayer balance is zero. Though the taxpayer does not have an income tax liability in this case, he or she does owe the City a tax return. Centerville must be able to have an enforcement mechanism associated with all aspects of compliance to ensure accurate and fair administration of the municipal income tax. It would be difficult to enforce the mandatory filing requirement if taxpayers no longer face a penalty for not filing when there is no income tax liability. This could lead to more records that are incomplete in our tax system if there are missing tax returns. Our staff would spend more time pursuing returns with no balance due instead of the other duties of their positions.

For this reason, Mr. Chairman and members of the Ohio House Ways and Means Committee, I respectfully ask that you remove this provision from House Bill 519 or decline to report the bill from Committee.

Thank you for your time and consideration. I am happy to answer any questions you may have on this issue.

Tyler Roark  
Finance Director, City of Centerville  
937-428-4741  
[TRoark@centervilleohio.gov](mailto:TRoark@centervilleohio.gov)