

CITY OF ST. MARYS, OHIO

ANGELA BROWN
Tax Commissioner



106 East Spring Street
St. Marys, OH 45885-2363

Chairman Merrin
Ohio House Ways and Means Committee

Chairman Merrin:

As a municipality administers its own tax and contracts with 12 other villages to administer their taxes, HB 519 has several items that would be detrimental to both the City of Saint Marys and the villages we administer for.

The ability for municipalities to apply a late penalty and fees on municipal taxpayers for not filing a required tax return is a necessity. Past experience shows taxpayers who did not have any type of penalty or late fee did not file returns timely or did not file at all. My municipality must be able to have an enforcement mechanism adequate enough to ensure accurate and fair administration to all taxpayers and to treat all taxpayers equally, whether they have a tax balance or not.

It is our policy in Saint Marys and for the villages we administer for, to give a one-time waiver of the late filing fee. This policy has been very successful, the taxpayers are grateful for the waiver and also know they are responsible for timely filing in the future.

The second part of HB 519 would prohibit Saint Marys of sending notices to residents if a return had not been received prior to the October extension due date. Again, past experience shows that taxpayers who did not have an extension were grateful to be notified of an oversight in filing their tax returns, thus reducing their late fees and penalties. We do not receive communication from the IRS that our taxpayers have received a federal extension, which automatically extends the filing date for their municipal tax filing, so if an extension has been granted, we are unaware of it. We believe stripping our cities and villages of this basic communication destroys the trust between the tax department and the taxpayers.

Mr. Chairman and members of the Ohio House Ways and Means Committee, thank you for your consideration of our concerns.

Respectfully,

ANGELA BROWN | CITY OF ST. MARYS
TAX COMMISSIONER
106 E. Spring Street | St. Marys, Ohio 45885