

Village Offices
215 Park Avenue
P.O. Box 10
Cardington, OH 43315

419.864.7607
419.864.0536 (fax)
419.864.8888 (police)



Mayor
Susan A Peyton
Village Administrator
Walt Pollock
Fiscal Officer & Village Manager
Debra K. Fry

www.cardington.org

Chairman Merrin
Ohio House Ways and Means Committee

Chairman Merrin:

Thank you for the opportunity to share with you some of our points of concern that brings us to oppose HB 519.

HB 519 has two (2) parts that are deeply concerning. The first part of the bill eliminates the ability of municipalities to apply a late penalty and fees on municipal taxpayers for not filing a required tax return if the taxpayer does not have a tax balance. My municipality must be able to have an enforcement mechanism associated with all aspects of compliance adequate enough to ensure accurate and fair administration of the municipal income tax, thus protecting all of our taxpayers.

Without a monetary penalty, municipalities like mine will not be able to adequately enforce our communities' filing requirements equally applied to All taxpayers.

In the vast majority of instances where a taxpayer is alerted of a non-filing situation, the taxpayer contacts our tax administrator to explain the situation and if requested, the administrator will waive the penalties and late fee. Our community values the services we provide our taxpaying residents.

The second part of HB 519 would prohibit our municipal tax administrator from sending notices to a resident if a filing has not been received prior to the October extension due date. Our community does not receive communication from the IRS regarding filed federal extensions which automatically extends the filing date for their municipal tax filing. If this extension is granted, we are unaware of it. We send the reminders and notices to alert our resident that there is an outstanding obligation to make the filing or to follow up with their preparer if they believe a filing has been made so penalties can be avoided. We believe stripping the cities and villages of this basic communication tool does not compliment the goals of effective customer service and that this important communication between a taxing entity and the taxpayer should be preserved.

The residents who file and pay their taxes timely, should not carry the weight of those who do not. Please do not remove the tools we have on hand to make sure that does not happen.

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

Respectfully,

Debra K. Fry
Fiscal Officer / Village Manager
Village of Cardington