

Dear House Ways and Means Committee,

Thank you for the opportunity to write in opposition of HB 519.

I am writing as a representative of the City of Englewood as its Income Tax Administrator, and a Council Member of the Village of Minster.

I would like to express my disapproval of the changes being suggested. I am aware that several business or preparers may have expressed frustration with receiving letters of inquiry for delinquency while on extension. This is mainly due to taxpayers no longer being required to send extensions to the City by the tax deadline. I have already adjusted our procedures of how we pursue non-filers of tax returns with the previous tax rule changes. There are two reasons why I feel another change is not in the best interest. One with already having recent changes, adding more changes creates confusion for all participating parties. Secondly, is the constant changes of rules and regulations for the few. Changes should only be made when it effects the majority in a negative manner. Continuing to add new rules and regulations any type a few issues arise is asking the majority of society to once again conform to the few. The few in my experience are never happy and are always looking for convenience given to them no matter who it effects.

Our current procedure on delinquency is as follows, and I suggest something similar for all Municipalities to follow.

- 1. We initially send a first round of notices to Residents who have not followed 3 months after the filing due date. 3 months is more than ample time to allow a majority of returns on extension to be received. On the notice we provide several quick options to contact us to let us know they are on extension, phone, email or checking a box on the notice and sending it back into us. This step provides minimal expense and time for all parties involved.
- 2. Business, or Individuals conducting business in the City we actually wait until after the extension deadline. Most Businesses are on extension so this option I strongly encourage.

I do also, disagree with the elimination of Late filing fees on taxpayers who do not owe. Enforcing the filing of non-compliant taxpayers takes revenue to enforce. Without late filing fee's a municipality will have to eat the expense of labor and materials of Notices from municipal tax offices being sent. Once, again we are changing rules to accommodate individuals who fail to follow the rules and laws that have been established and are the individuals creating this extra expense. So what rules or guidelines should we remove because individuals find it inconvenient to do what the majority of citizens do without complaint or issue? When a person fails to follow through in life there are repercussions. These repercussions are in place to help individuals learn from mistakes and grow. Enabling bad habits will not help improve their circumstances moving forward. I request that you do not inconvenience the Municipal tax system

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to accommodate those who which refuse or show a lack effort to follow a few simple guidelines in place. We waive filing fees of those who request who show good will or show effort on trying to file.

Thank you for your consideration of our concerns.

Respectfully,

Travis Wilges Income Tax Administrator City of Englewood

Council Member Village of Minster