

Sponsor: Mayor, Ruby Kinsey-Mumphrey

First Reading: February 28, 2022  
Second Reading: Suspended, 2022  
Third Reading: Suspended, 2022  
Adopted: February 28, 2022

**VILLAGE OF LINCOLN HEIGHTS  
HAMILTON COUNTY, OHIO  
RESOLUTION NO. 2022-R-8**

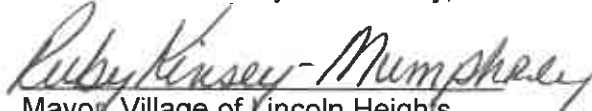
**RESOLUTION AUTHORIZING THE MAYOR TO SIGN A LETTER OF OPPOSITION  
REGARDING THE MUNICIPAL INCOME TAX PRE-EMPTION BILL**

- WHEREAS,** House Bill 519 is being considered by the House Ways and Means Committee of the Ohio Legislature; and
- WHEREAS,** H.B. 519 would pre-empt municipal income tax by prohibiting a municipal tax administrator from sending any inquiries or notices to tax payers with extended tax filing deadlines and eliminates the penalty for tax payers who have a filing requirement but do not owe any tax; and
- WHEREAS,** Passage of H.B. 519 will effectively prevent municipalities from enforcing compliance on their largest revenue source and from offering tax payers good customer service; and
- WHEREAS,** The Mayor's Association of Ohio has asked its members to send a letter opposing H.B. 519 to the House Ways and Means Committee before its next meeting.

**NOW, THEREFORE, BE IT RESOLVED,** by the Council for the Village of Lincoln Heights, Hamilton County, Ohio, that:

- SECTION I** The Mayor is hereby authorized to sign and deliver a letter of opposition to H.B. 519 to the House Ways and Means Committee before its next meeting in substantially the same form as that attached hereto as **Exhibit 1**.
- SECTION II** This Resolution is hereby declared to be an emergency measure necessary for the health, safety and general welfare of the Village of Lincoln Heights. The reason for said emergency is the need to send the letter prior to the House Ways and Means Committee's meeting on March 1, 2022.

Passed this 28<sup>th</sup> day of February, 2022.

  
Mayor, Village of Lincoln Heights

Attested:

  
Clerk of Council

**RECORD OF VOTES CAST**

	<u>Yes</u>	<u>No</u>	<u>Abstain</u>	<u>Absent</u>
Mayor Ruby Kinsey-Mumphrey	X	—	—	—
Vice-Mayor Jeannie Stinson	X	—	—	—
Phyllis Baber	X	—	—	—
Linda Childs-Jeter	X	—	—	—
Daronce Daniels	X	—	—	—
Tonya Key	X	—	—	—
LaVerne Mitchell	X	—	—	—

**CERTIFICATION OF PUBLICATION**

I hereby certify that I have published the foregoing legislation beginning on February 28<sup>th</sup>, 2022, in accordance with Section 2.12 of the Charter for the Village of Lincoln Heights, Hamilton County, Ohio, by posting a complete copy of the legislation for at least 14 days after its adoption in 5 conspicuous places in the Village, to wit: 1) HealthCare Connection; 2) Village Hall; 3) Friendship Plaza; 4) Centennial Complex; and 5) Oak Park.

  
Clerk of Council

**EXHIBIT 1**



1201 Steffen Avenue  
Lincoln Heights, Ohio 45215  
513.733.5900  
vlho.org

Dear House Ways and Means Committee,

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

HB 519 has two parts. The first part would prohibit municipal tax administrators from sending notices prior to the October extension due date if the taxpayer receives an extension and requires that if a municipal tax administrator sends a notice to a taxpayer who has received an extension, the municipality must reimburse the taxpayer for “reasonable costs” associated with responding to the notice.

In the bill, “reasonable costs” are not defined and it is not clear how these costs will be determined, making municipalities vulnerable to both unknown financial impacts and litigation that would cost taxpayer dollars. Furthermore, municipalities with populations of less than 250,000 do not have access to IRS records and cannot know if a federal extension has been filed.

Notices from municipal tax offices can help reduce the late filing fee for people who forgot to file. In municipalities that do not send notices prior to the October extension due date, taxpayers have stated that they would have wanted to receive notices as penalties and interest had been accruing during the extension period. These notices enable municipal tax offices to offer good customer service.

The second part of the bill eliminates the penalty for not filing a legally required tax return if the taxpayer does not have a tax balance. Municipalities must be able to enforce the accurate and fair administration of the municipal income tax because municipalities rely heavily on this revenue source, 70% of which funds police and fire services.

Without a penalty, municipalities will not be able to enforce mandatory filing. Some taxpayers will not file a return when mandated unless there is a monetary fee to enforce filing. Municipalities must be able to enforce mandatory filing for all taxpayers in order to be consistent, uniform, and fair to all taxpayers.

Taxpayers are currently able to ask a municipal tax administrator to waive these penalties and many municipalities will waive the late fee when asked if the taxpayer is not a habitual late filer. This demonstrates the value of local tax offices, as municipalities will work with taxpayers to resolve these issues.

Thank you for your consideration of our concerns.

Respectfully,

Village Mayor Ruby Kinsey-Mumphrey