

RESOLUTION R-2019-10

A RESOLUTION AUTHORIZING PARTICIPATION IN THE REGIONAL INCOME TAX AGENCY DELINQUENCY PROGRAM.

WHEREAS, the Village Fiscal Officer has received an overture from the Regional Income Tax Agency (RITA) to participate in RITA's Delinquency Program (Program); and

WHEREAS, upon review the Council has determined that participation in the Program is an economical avenue to pursue individuals who have not filed their Village of Windham Income Tax..

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Windham, County of Portage, State of Ohio, a majority or more of the members thereto concurring that:

Section One: Participation by the Village in the RITA Program, including both the delinquency letters and the subpoena portions of the Program, substantially as set forth in the correspondence attached hereto as Exhibit A is authorized.

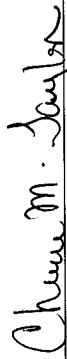
Section Two: The Fiscal Officer is hereby authorized and directed to take all necessary steps for the Village to participate in the Program, including but not limited to executing the Authorization letter attached hereto as Exhibit B.


Section Three: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal actions, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

First Reading April 24, 2019
Passed in Council on Second Reading May 28, 2019

Vote of Council: Ayes: 6
 Nays: 0

ATTEST:


Fiscal Officer, Cheree M. Taylor

APPROVED:

Scott Garrett, Mayor

APPROVED AS TO FORM:


Village Solicitor, Thomas Reitz



BRECKSVILLE OFFICE - LEGAL DEPARTMENT
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April 16, 2019

Cheree Taylor
Fiscal Officer
Village of Windham
9083 N Main St
Windham, OH 44288-1010

Re: Delinquency Program

The Regional Income Tax Agency offers its members the opportunity to address non-filing taxpayers through participation in its delinquency program. The delinquency program consists of two parts, a letter campaign to non-filing taxpayers followed by the issuance of administrative subpoenas to those who do not respond to the letters. A member may choose to participate in one or both parts of the program.

Letters RITA will send a letter to those active taxpayers on our files who have not filed one or more required tax returns for your municipality. This letter will advise taxpayers that the Agency's records indicate a tax return was due for the year(s) in question and instructs them to file the return(s) or to complete the exemption section of the letter to indicate why a return was not filed. There is no cost for sending this letter.

Administrative Subpoena For those members that choose to participate in both parts of the delinquency program, an administrative subpoena will be issued to taxpayers that fail to respond to the non-filing letter. The subpoena instructs the taxpayers to appear at your municipal hall, or other mutually agreed upon location, to meet with RITA auditors and produce their tax records. In order to effectively meet with your taxpayers, the physical requirements of the venue are one or more power outlets capable of supporting up to 4 laptops and desktop printers on a single breaker. Outlets should be within 10 feet of the auditor's station and space to accommodate up to 4 tables, each with approximately 12 sq. ft. of workspace. The cost to participate in this part of the program is \$8.00 per subpoena mailed.

If your municipality would like to participate in the delinquency program, please complete and return the enclosed authorization forms. If you choose to hold a full program please complete the authorization to deduct the costs from your monthly distribution. Upon receipt of the Authorization Form, you will be contacted to schedule a date for your program. **You must return the executed documents in the envelope provided no later than June 1, 2019 if you intend to participate.**

If you have any questions about the program, or the requirements, please contact the undersigned.

Sincerely,

Diane Maria
Compliance Manager
440-922-3269
dmaria@ritaohio.com

AUTHORIZATION LETTER

Regional Income Tax Agency
10107 Brecksville Road
Brecksville, Ohio 44141

Please accept this letter as your authorization to deduct from the monthly distribution check paid to the City/Village of WINDHAM, from R.I.T.A., the following costs incurred by R.I.T.A as extraordinary costs in the collection of delinquent accounts or the providing of additional information regarding the tax accounts of our City/Village.

- a) The cost of the subpoena program (\$8.00 per subpoena)

I hereby represent and warrant to R.I.T.A. that the undersigned has full authority, on behalf of the aforesaid municipality, to authorize this deduction from the monthly distribution check from R.I.T.A. and I further warrant and represent that said deduction has been legally and properly authorized by the aforesaid municipality by Ordinance/Resolution No. 10 or by Motion (see copy of attached Minutes of Council).

Further, I understand that this authorization will continue in full force and effect until specifically rescinded by this Municipality in writing.

Very truly yours,

Chew M. Taylor
Tax Administrator/Finance Director
City/Village of WINDHAM

SUBPOENA PROGRAM AUTHORIZATION

1. I would like delinquency letters sent and also want to schedule a subpoena program. Please contact me to schedule dates for the subpoena program.

For the municipality of: Village of Windham

Authorized signature: Cherie M. Taylor

2. I would like delinquency letters sent. I do not want to issue subpoenas.

For the municipality of: _____

Authorized signature: _____

3. I do not want to participate in the delinquency program. Do not send letters or subpoenas.

For the municipality of: _____

Authorized signature: _____

In order to participate in the 2019/2020 subpoena program your completed authorization must be received **by June 1, 2019**. Programs will be scheduled by region so your prompt response is important.

Return your responses to

Mail: RITA
PO Box 470537
Broadview Heights, Ohio 44147
Attention: Diane Maria

Fax; 440-922-3509

Email: dmaria@ritaohio.com