

# CITY of MOUNT VERNON DIVISION of INCOME TAX

3 N Gay Street  
Mount Vernon OH 43050  
Phone: 740-393-9524  
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James C. Shipley  
Treasurer

Debora S. Tyson  
Tax Administrator

Dear Sir or Madam:

To assist us in identifying resident taxpayers and to enable this office to collect Mount Vernon Income Tax, city council passed **Ordinance No . 2008-30\*\* requiring** landlords to report tenants, residential or commercial, within the corporation limits of the city of Mount Vernon. **Once the initial occupancy report is filed no further reporting is required unless a tenant change occurs or ownership of the property changes.**

**An occupancy change form should be submitted within 30 days of change in the case of a new tenant.**

**New ownership of property requires an initial occupancy listing reporting all tenants.**

I am enclosing copies of these forms for your use. They will also be available on-line at the [mountvernonohio.org](http://mountvernonohio.org) website. We will accept generic forms as long as they contain the information requested on our forms.

You may contact our office at 740-393-9524 with any questions. We look forward to working with you.

Sincerely,

Debbie Tyson, Tax Administrator  
City of Mount Vernon



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**DIVISION OF INCOME TAX**

**3 North Gay Street**

**Mount Vernon, Ohio 43050**

**Phone (740) 393-9524**

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**OCCUPANCY CHANGE FORM**

**Property Owner/ Organization Name** \_\_\_\_\_

**New Tenant** \_\_\_\_\_

**Address/Unit** \_\_\_\_\_

**Move In Date** \_\_\_\_\_

**Date** \_\_\_\_\_ **Signature of Owner** \_\_\_\_\_

THIS FORM MUST BE FILED WITHIN 30 DAYS OF CHANGE OF TENANT. YOU MAY MAIL, FAX, OR BRING TO THE CITY TAX OFFICE LOCATED AT 3 NORTH GAY STREET.

**ORDINANCE NO. 2008-30\*\***

**AN ORDINANCE AMENDING SECTIONS 183.09 THROUGH 189.19 OF THE CODIFIED ORDINANCES OF THE CITY OF MOUNT VERNON; AND DECLARING AN EMERGENCY.**

NOW, THEREFORE, BE IT RESOLVED by the City of Mount Vernon, State of Ohio:

SECTION 1: That Section 183.07 of the Codified Ordinances of the City of Mount Vernon read as follows:

**183.07 DECLARATIONS.**

(a) Every business or individual who anticipates any taxable income which is not subject to the withholding provisions of Section 183.06, hereof, or who engages in any business, profession, enterprise, or other activity subject to the tax imposed by Section 183.03, hereof, shall file a declaration setting forth such estimated income with the estimated profit or loss from such business activity during the year covered by the declaration together with estimated tax due thereon, if the amount payable as estimated tax is expected to be three hundred dollars (\$300.00) or more. However, if a taxpayer's income is wholly from wages from which the tax will be withheld and remitted to the City in accordance with Section 183.06, such person need not file a declaration. Any person who has filed a declaration the previous year and who does not anticipate any further taxable income shall notify the Tax Administrator, in writing, within 120 days of the close of the previous tax year.

SECTION 2: That Section 183.09 of the Codified Ordinances of the City of Mount Vernon read as follows:

**183.09 OCCUPANCY REPORT FOR RENTAL UNITS**

(a) Commencing January 1, 2009 each owner, or designated agent thereof, of real property located within the city and which are rented or available for rent as of January 1, 2009, shall submit to the Tax Administrator or designated representative thereof, on or before January 20<sup>th</sup>, 2009 a listing of tenants by name and identifying unit number presently occupying.

(b) Each owner or designated agent thereof shall be responsible to submit an occupancy change form to the City of Mount Vernon Income Tax Office within 30 days of the new occupancy of any rental unit.

(c) This occupancy report is not required if the tenants are billed directly for their own utility Water and Wastewater payments.

(d) If this is an initial reporting for a new landlord, a listing of tenants presently occupying those rental units shall be submitted on or before January 20<sup>th</sup> of the initial year. Thereafter, the owner shall comply with section 9(b).

(e) For the purposes of this section, rented units include any unit of real property which is subject to a rental agreement, or lease agreement whether oral or written, for residential, commercial or industrial purposes.

(f) The Occupancy Report for rental units shall be for the purpose of identifying resident taxpayers. The report shall not be a public record under Ohio Revised Code section 149.43, and shall be disposed of after three years. In no event shall any information obtained from the Occupancy Report be released to the public or any other entity or agency.

(g) Any person who fails to file the required initial report or occupancy change form for each rental unit violates this section and shall be subject to a five dollar (\$5.00) fine per day for each and every day they remain in violation. Maximum fine of one hundred dollars (\$100.00) per landlord per year.

SECTION 3: That Section 183.10 of the Codified Ordinances of the City of Mount Vernon read as follows:

### **183.10 BOARD OF APPEALS**

SECTION 4: That Section 183.11 of the Codified Ordinances of the City of Mount Vernon read as follows:

### **183.11 INVESTIGATIVE POWERS OF THE ADMINISTRATOR; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION**

(c) The refusal to produce books, papers, records, and Federal income tax returns or refusal to submit to such examination by any employer or person subject to or presumed to be subject to the tax, or by any officer, agent or employee of a person subject to the tax or required to withhold tax, or the failure of any person to comply with the provisions of this Section or with an order or subpoena of the Administrator, authorized hereby, shall be deemed in violation of this chapter, punishable as provided in Section 183.14 (a)(11), hereof.

SECTION 5: That Section 183.12 of the codified Ordinances of the City of Mount Vernon read as follows:

**183.12 INTEREST AND PENALTIES.**

(b) For failure to file or pay a declaration of estimated tax by the due date, ten percent (10%) percent per annum of estimated tax due for the specified quarter will apply.

SECTION 6: That Section 183.13 of the Codified Ordinances of the City of Mount Vernon read as follows:

**183.13 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS**

SECTION 7: That Section 183.14 of the Codified Ordinances of the City of Mount Vernon read as follows:

**183.14 VIOLATIONS; PENALTIES**

SECTION 8: That Section 183.15 of the Codified Ordinances of the City of Mount Vernon read as follows:

**183.15 ALLOCATION OF FUNDS**

SECTION 9: That Section 183.16 of the Codified Ordinances of the City of Mount Vernon read as follows:

**183.16 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY**