

VILLAGE OF OAK HARBOR  
INCOME TAX BOARD OF REVIEW  
November 14, 2007  
1:00 P.M.

Chairman Mary Lou Meyer called the Board of Review meeting to order at 1:00 P.M. The following members were present: James Ridener, Robert Wistinghausen and Mary Lou Meyer.

The minutes of the November 30, 2006 meeting were approved as written.

Mrs. Meyer turned the meeting over to Kim Mehlow, Income Tax Administrator. Kim reported on the following old business: the income tax department is using Capital Recovery Collection Agency. Collections are not going as well as she thought they would. The Mayor did hire a part-time person for the fiscal officers office and as of this date Kim Galway has not performed any duties in the tax office. Mrs. Meyer stated then if something would happen to Kim, there is no back up again for the tax office. Kim stated this is correct.

Kim wanted to inform the Board that a business had been filing returns for the past several years and they did not have an obligation to the village because the business was not located nor earned income in the village limits. There will be at least a \$14,878.00 refund issued in 2008. Kim presented the 2007 income tax forms. The only changes were cosmetic, such as more instructions, due dates in red, website address and 2106 instructions per ordinance. There were no changes made that required a motion of the Board of Review or Council.

Kim presented several write-offs that had been made per instruction by CMI. Kim stated she had researched each accounts' prior returns and no monies were owed on these accounts. The journal entry was the only way to correct incorrect postings made on several accounts. The journal entries brought the accounts to a correct zero balance. A motion was made by Mrs. Meyer and seconded by Mr. Ridener to approve the journal entries made by the Income Tax Administrator. On roll call vote Mrs. Meyer voted yes, Mr. Ridener voted yes and Mr. Wistinghausen voted yes.

Kim presented a list of actual balances that she is requesting the Board approve her to write-off. Kim reviewed the list of accounts, which consisted mainly of small balances and old penalty and interest amounts. After further discussion, a motion was made by Mr. Wistinghausen and seconded by Mrs. Meyer to approve and recommend to Council to authorize the Income Tax Administrator to write-off \$1,534.11. On roll call vote Mr. Wistinghausen voted yes, Mrs. Meyer voted yes and Mr. Ridener voted yes.

Kim presented the delinquent balance as of November 14, 2007. All accounts have been addressed either through collection, bankruptcy, payment plans and write-offs. Kim stated that when she is negotiating with taxpayers, to get tax money collected she may waive penalty and interest. She stated she informs the taxpayer that this is a one-time waiving of these fees and the account is documented as such. The Board of Review had no objections to this and appreciates the effort that is being made on the non-filers.

Mr. Ridener presented his letter of resignation from the Income Tax Board of Review effective December 8, 2007. He will be moving from village limits and will no longer be able to serve on the Board. Kim thanked him for his service with the Board of Review and accepted his letter of resignation with regrets.

There being no further business, a motion was made by James Ridener and seconded by Robert Wistinghausen that the meeting be adjourned. On roll call vote all members answered in the affirmative. Chairperson Mrs. Meyer adjourned the meeting at 1:32 P.M.

*Mary Lou Meyer*      *12-10-07*  
Mary Lou Meyer      Date  
Chairman