

INCOME TAX BOARD

City of Findlay
November 5, 2025

MINUTES

ATTENDANCE

Members Present: Mayor Christina Muryn, Rob Feighner, Susan Hite, Jim Staschiak II, Jeff Wobser.
Staff Present: Mary Price and Kathy Launder.

APPROVAL OF MINUTES

Motion to approve minutes of the August 7, 2025, meeting as presented, by Councilman Wobser, second by Treasurer Hite. Motion passed 5-0.

NEW BUSINESS

Year-To-Date Collections: Price stated the report as of November 3, 2025, collection was down around 13% year to date. We ended October month to date up about 7%. Looking for November and December to be pretty solid, very comparable to 2024 moving forward.

Collections, Estimates, Delinquencies/ Legal Actions in Process and Contemplated: The number of court cases and wage garnishments year-to-date was reviewed. Wage garnishments are lower compared to prior periods, largely due to changes in how cases are being sent and an increase in referrals to the Ohio Attorney General's Office. The board discussed trends in court cases and wage garnishments, including expectations for the coming year. While the total number of court cases filed has not significantly decreased, there is a reduction in pursuing wage garnishments when individuals are not complying or are unable to pay. Discussion included the impact of state collection efforts, particularly the use of income tax refund offsets.

2026 Income Tax Department Budget: Price presented the 2026 Income Tax Department budget was presented. No significant changes were noted across most expense categories. Salaries remain largely unchanged, with only potential promotional adjustments and no additional staff planned. Postage expenses were increased in the budget due to rising certified mail costs and increased mailing volume. The proposed 2026 budget reflects an increase of approximately \$300,000 from the 2025 revised budget but is slightly lower than the original 2025 budget. A \$1,000,000 refund line item remains in the budget; however, no additional large refunds are anticipated based on current information.

A discussion was held regarding the recovery of certified mailing costs associated with collections and legal actions. Legal counsel advised that existing municipal code and Ohio Revised Code allow for the recovery of reasonable administrative and collection costs, including mailing fees.

Motion to allow certified mailing costs to be charged to the taxpayer with updated language in collection notices, by Mayor Muryn, second by Treasurer Hite. Motion passed 4-0-1. Auditor Staschiak abstained.

The department's overall cost of collection was discussed. Automation efforts were discussed. While efficiencies have been realized, no immediate staff reductions are planned. Staffing needs will continue to be evaluated over time. Professional fee projections were reviewed, and staff was asked to reassess expected costs and provide an updated estimate.

Village Collections Administrative Fee: Price stated that she ran numbers for the 2024 year-end village collections and 2024 cost that villages were billed. It was noted that most village collections increased in 2024, and final totals will not be confirmed until January. Discussion on adjusting the administrative fee was deferred to early 2026, when finalized 2025 numbers and updated projections will be available. Potential consideration was given to a future fee increase for 2026 or 2027.

OTHER BUSINESS

Next Meeting: Meeting schedule for 2026: February 4, May 6, August 5, November 5. All meetings will be held at 2:30pm in Council Office, Room 114, of the Municipal Building.

Being no further business, the meeting adjourned.

Respectfully submitted,

Kathy K. Launder
City Clerk