From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Tuesday, November 1, 2022 11:16 AM

To: Hawk, Charles <chawk@ritaohio.com>

Subject: A few questions - City of Bedford

Chuck,

I have a couple confidential questions to ask you. Can you let me know when you would be available to call? I will be out

of the office from 11:45 to 1:15 today. Thanks.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Hawk, Charles <chawk@ritaohio.com>

Sent: Tuesday, November 1, 2022 12:22 PM

To: Jennifer Howland <JHowland@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

November 1, 2022

Good afternoon Jennifer

We trust all is well with you and your family.

This a follow-up to your email earlier today. I welcome the opportunity to speak with you and will be available @ 2:30

pm this afternoon if that works for you, my telephone number is 440.922.3291.

I was wondering if you had any issues with Mark Taranto sitting in on the call; just in case the questions are technical in

nature about procedures about tax collection.

Again our conversation will be strictly confidential, let me know if you’re ok with this consideration.

If you have any questions or require additional information please let me know.

Thanks for your assistance.

Charles B. Hawk

Marketing Specialist

Regional Income Tax Agency

chawk@ritaohio.com

440.922.3291

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Tuesday, November 1, 2022 1:04 PM

To: Hawk, Charles <chawk@ritaohio.com>

Subject: RE: A few questions - City of Bedford

It is fine if Mark sits in and I will have Allison Chance with me. I am inviting the Mike Mallis, City Manager, but I don’t

know if he’ll be in or not. We’ll call at 2:30. Thanks.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Hawk, Charles <chawk@ritaohio.com>

Sent: Tuesday, November 1, 2022 1:39 PM

To: Jennifer Howland <JHowland@BedfordOh.Gov>

Cc: Taranto, Mark <mtaranto@ritaohio.com>

Subject: RE: A few questions - City of Bedford

November 1, 2022

Good afternoon Jennifer

On behalf of Mark Taranto and myself, we welcome the opportunity to field questions from you and your staff from the

City of Bedford.

We have setup a bridge-line this afternoon, for 2:30 pm please call (888)744.6440 and a prompt will request conference

entre code to the meeting, the code is 17351938.

If you have any questions or require additional information please let us know.

Thanks again for your assistance, talk to you @ 2:30 pm.

Charles B. Hawk

Marketing Specialist

Regional Income Tax Agency

chawk@ritaohio.com

440.922.3291

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Tuesday, November 1, 2022 1:51 PM

To: Hawk, Charles <chawk@ritaohio.com>

Cc: Taranto, Mark <mtaranto@ritaohio.com>

Subject: RE: A few questions - City of Bedford

Received this and your VM. Talk soon.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Mau, Matthew <mmau@ritaohio.com>

Sent: Tuesday, November 1, 2022 3:29 PM

To: Jennifer Howland; City Manager

Cc: Taranto, Mark; Hawk, Charles

Subject: Thank you

Good Afternoon,

Thank you for your time today, it was a pleasure speaking with your team. As discussed please provide the cost estimate

sheet back to us at your earliest convenience, once this is received our team will work to provide you with an estimated

cost projection by Friday the 4th. If you have any questions regarding the cost estimate sheet or anything else please do

not hesitate to call me directly.

https://cdn.ritaohio.com/Media/700061/cost-estimate-sheet.pdf

Matthew Mau

Government Liaison

Regional Income Tax Agency

Phone: (440) 922-3545

Fax: (866) 252-0938

From: Hawk, Charles

Sent: Wednesday, November 2, 2022 9:02 AM

To: 'Jennifer Howland' <JHowland@BedfordOh.Gov>

Cc: Taranto, Mark <mtaranto@ritaohio.com>; Mau, Matthew <mmau@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>

Subject: RE: A few questions - City of Bedford

November 2, 2022

Jennifer Howland

Finance Director

City of Bedford

Good morning Jennifer

On behalf of Mark Taranto, Matt Mau and myself, It was certainly a pleasure, speaking with you and your team

members yesterday – Alison Chance, Assistant Finance Director and Michael Mallis, City Manager.

We welcome the opportunity to serve the City of Bedford, effective February 1, 2023.

With respect of keeping the process moving forward, please provide the following at your earliest convenience:

1. Please provide the City’s Tax Ordinance, so we may begin the review process from the Agency’s Legal

Department – Amber Greenleaf Duber.

General ordinance review, if needed make ordinance recommended changes prior to the effective start date.

2. \*Please provide the City’s Estimated Worksheet (please see cost sheet below) ASAP, so we may provide the City

an estimated price range by the close of Business on Thursday (tomorrow).

https://cdn.ritaohio.com/Media/700061/cost-estimate-sheet.pdf

If you have any questions or require additional information please let us know.

Thanks for your assistance.

Charles B. Hawk

Marketing Specialist

Regional Income Tax Agency

chawk@ritaohio.com

440.922.3291

From: Jennifer Howland

Sent: Wednesday, November 2, 2022 9:26 AM

To: 'Hawk, Charles'

Cc: Taranto, Mark; Mau, Matthew; Zinni, Natalie

Subject: RE: A few questions - City of Bedford

Attachments: 9317-15.PDF; 9467-17.PDF

Chuck,

Thank you for taking the time to speak with us.

Attached are the tax ordinance passed in 2015 for the new laws that took effect in 2016, and the ordinance where our

tax rate was increased to 3%. Our tax ordinance was codified under our City Code Chapter 178:

https://codelibrary.amlegal.com/codes/bedford/latest/bedford\_oh/0-0-0-72386

I faxed over the cost estimate sheet last night. Please let me know if you need anything else.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

Jhowland@bedfordoh.gov

From: Hawk, Charles <chawk@ritaohio.com>

Sent: Wednesday, November 2, 2022 9:36 AM

To: Jennifer Howland <JHowland@BedfordOh.Gov>

Cc: Taranto, Mark <mtaranto@ritaohio.com>; Mau, Matthew <mmau@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>

Subject: RE: A few questions - City of Bedford

November 2, 2022

Jennifer Howland

Finance Director

City of Bedford

Good morning Jennifer

FYI –

We were informed this morning, that we had received by fax the Estimated Worksheet for the City of Bedford last

evening. Thanks for your assistance on the estimated worksheet.

Please at your earliest convenience, please forward the City’s Tax Ordinance for Agency general review.

If you have any questions or require additional information please let us know.

Thanks again for your assistance.

Charles B. Hawk

Marketing Specialist

Regional Income Tax Agency

chawk@ritaohio.com

440.922.3291

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Thursday, November 3, 2022 1:41 PM

To: Hawk, Charles <chawk@ritaohio.com>

Cc: Taranto, Mark <mtaranto@ritaohio.com>; Mau, Matthew <mmau@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>

Subject: RE: A few questions - City of Bedford

Hello all,

I think you should have everything you need. I know we asked for an estimate by Friday or Monday, but I just wanted to

see if it was feasible to get it sooner? We are definitely losing that one employee I mentioned. Thank you.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Mau, Matthew <mmau@ritaohio.com>

Sent: Thursday, November 3, 2022 2:46 PM

To: Jennifer Howland <JHowland@BedfordOh.Gov>; Hawk, Charles <chawk@ritaohio.com>

Cc: Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie <nzinni@ritaohio.com>

Subject: RE: A few questions - City of Bedford

Jennifer,

It was a pleasure speaking with you and Mr. Mallis the other day. Thank you for your interest in the Regional Income Tax

Agency (RITA). As indicated over the phone my colleagues and I were able to put together a rough estimate based on the

information provided to us from the City and the best information that RITA has to offer at this time. Our team

estimates that if the municipality were to move forward with joining the agency the cost Range would be as follows.

\* Estimated Cost Range - $205,931 to $227,608 (1.59 % to 1.75% of collections)

The City of Bedford would benefit from the economies of scale realized by RITA’s shared income tax services, and

through RITA’s ability to identify additional taxpayers and/or liability through its tax and collection processes, advanced

technology, and data sharing program with the IRS. Benefits will also be extended to Bedford residents and businesses

through an array of eServices available at www.ritaohio.com. Here is a link to a video you may also find informative -

https://www.youtube.com/watch?v=PkEGNQFBUfs. Attached are 2 letters of recommendation from current members

(additional letters are available upon request). I have also provided the following attachments a timeline of the

conversion process should the City decide to transition to RITA services prior to 2022 filing deadline, A “sample” copy of

the Regional Council of Governments (RCOG) agreement along with associated resolutions that the City of Bedford

would enter into if the City would decide to use RITA for tax administration services.

Please let Chuck or I know if you have any questions or need additional information. A RITA representative can be

available to attend a council or committee meeting upon request to discuss RITA services via zoom, teleconference, or in

person.

Matthew Mau

Government Liaison

Regional Income Tax Agency

Phone: (440) 922-3545

Fax: (866) 252-0938

From: Jennifer Howland

Sent: Friday, November 4, 2022 8:50 AM

To: Mau, Matthew; Hawk, Charles

Cc: Taranto, Mark; Zinni, Natalie

Subject: RE: A few questions - City of Bedford

Right off the bat, if we go through with this, we’d have to modify the beginning of the timeline. We cant get a first

reading until November 21st and a second reading on December 5th. We are speaking with Council during executive

session about this on November 7th, so we wouldn’t have first reading then too. We could however, plan to get a signed

agreement on December 6th and also send the data, if that will work. Or let us know how the timeline could otherwise

be adjusted. Thank you.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Taranto, Mark <mtaranto@ritaohio.com>

Sent: Friday, November 4, 2022 9:23 AM

To: Jennifer Howland <JHowland@BedfordOh.Gov>; Mau, Matthew <mmau@ritaohio.com>; Hawk, Charles

<chawk@ritaohio.com>

Cc: Zinni, Natalie <nzinni@ritaohio.com>

Subject: RE: A few questions - City of Bedford

Good morning Jennifer,

I discussed this with the technical team, legislative approval and data on 12-6 is acceptable for a 2-1 start.

--Mark

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Friday, November 4, 2022 9:51 AM

To: Taranto, Mark <mtaranto@ritaohio.com>; Mau, Matthew <mmau@ritaohio.com>; Hawk, Charles

<chawk@ritaohio.com>

Cc: Zinni, Natalie <nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance

<achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Are you available on Tuesday to talk about Council’s reaction, etc.? We could do a lunch meeting off site or a phone

conference.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Taranto, Mark <mtaranto@ritaohio.com>

Sent: Friday, November 4, 2022 10:01 AM

To: Jennifer Howland <JHowland@BedfordOh.Gov>; Mau, Matthew <mmau@ritaohio.com>; Hawk, Charles

<chawk@ritaohio.com>

Cc: Zinni, Natalie <nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance

<achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Either would be fine otherwise we could set up a bridge line that you can call into regardless of location. Let me know?

--Mark

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Friday, November 4, 2022 10:22 AM

To: Taranto, Mark <mtaranto@ritaohio.com>; Mau, Matthew <mmau@ritaohio.com>; Hawk, Charles

<chawk@ritaohio.com>

Cc: Zinni, Natalie <nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance

<achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Lets do a phone call in the afternoon sometime after 1 on Tuesday.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

Jhowland@bedfordoh.gov

From: Mau, Matthew <mmau@ritaohio.com>

Sent: Friday, November 4, 2022 11:48 AM

To: Jennifer Howland; Taranto, Mark; Hawk, Charles

Cc: Zinni, Natalie; Mike Mallis; Allison Chance

Subject: RE: A few questions - City of Bedford

All,

As agreed upon please use the bridge line and participant code on Tuesday 11/8 at 1:45pm for a follow up call. If the City

would like to discuss anything before Monday night please let me know and we can set up an additional meeting on

Monday at your convenience. Thank you and have a great weekend.

Bridge Line: 888-744-6440

Participant code: 17351938

Matthew Mau

Government Liaison

Regional Income Tax Agency

Phone: (440) 922-3545

Fax: (866) 252-0938

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Tuesday, November 8, 2022 12:45 PM

To: Mau, Matthew <mmau@ritaohio.com>; Hawk, Charles <chawk@ritaohio.com>

Cc: Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie <nzinni@ritaohio.com>; Mike Mallis

<mmallis@BedfordOh.Gov>; Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Hello. Ahead of our meeting this afternoon I wanted to send over questions to help with the conversation.

1. How much edit access do we have to our tax payer information? Are we able to leave notes on accounts, file

returns for tax payers, estimate returns, etc.? **The municipality will have access to TAP which provides access**

**to our tax system and you can see accounts, make notes, view returns and file tax returns.**

2. Are we able to extract/ download information from your system so we can send out delinquent accounts and

balances to our collection agency? **We can do this on your behalf through our compliance program or we can**

**provide a list of these non-compliant taxpayers & years to you to collect on.**

3. For collections, how soon can we send accounts out for collections? Our ordinance requires that any payment

be applied to the oldest balance, so for those tax payers that are already in collections, we would like to send

any new balances out to collections as soon as there is a new balance to add (since they more than likely can’t

start paying on it yet). **RITA’s collections process is to send a bill out 30 days, 60 days, 90 days on a balance**

**due.**

4. Are we able to label accounts as “review for collections” so we can either find the accounts easily or download a

listing of those that are in review for collections? **If the municipality is “self collecting” on the account RITA will**

**flag that year(s) under the taxpayers account and yes there is a report that can generate a list of these**

**taxpayers.**

5. Currently, the way the collection agency remittance report is written, there is a certain way the payments we

receive form the collection agency need to be applied to the accounts. We post the payment less the collections

fee. On any account where they paid off a balance before judgment, for a tax year of 2016 or after, we cannot

charge the tax payer (debtor) the collection fees, therefore this will leave a balance on the tax payer (debtor)

account. The remaining balance, in turn will need to be written off. Can this be accomplished in some way? For

instance, would you be able to assist in figuring out a to use the remittance report that makes sense with your

system? I assume they would have to send the payments directly to you. **Discussed tagging & city collecting or**

**collection agency taking payments, not applied to the account unless the City completes the self collected**

**form 09 & provides us w/ the detail of how to apply the payment to the account (FYI it’s the opposite HB49 or**

**2016 fwd that you can pass the debt onto the tp).**

6. There are times a tax payer that is in collections will make a payment directly to us instead of the collection

agency. How will you handle those payments? **Any payments sent to agency will be applied to the earliest**

**balance due in this order tax, interest, penalty unless that year is marked city collecting**.

7. When a tax year is in collections, we do not continue to charge interest. Can this be accomplished in your

system? **When a year(s) is flagged city collecting we do not modify the penalty, interest, or payments.**

8. Monthly, the collection agency sends a report that indicates what accounts by tax year are paid in full or settled

in full, as indicated by the recovery rate. We also download a report of closed accounts (closed for various

reasons, PIF, SIF, no assets, etc.). These account are then reviewed one by one and cleaned up by either putting

tax years in to be written off or to move money from one tax year to another, or to directly write them off (if

the balance for that tax year is $100 or less). This helps keep the collections accounts current. Would you be

able to continue this? Or is there an alternative that will accomplish the same thing? **RITA does not clean up or**

**modify any accounts that are flagged as city self collecting.**

I am sure I will have more. Looking forward to speaking at 1:45

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Mau, Matthew <mmau@ritaohio.com>

Sent: Tuesday, November 8, 2022 4:01 PM

To: Jennifer Howland <JHowland@BedfordOh.Gov>

Cc: Hawk, Charles <chawk@ritaohio.com>; Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Good Afternoon,

It was a pleasure speaking with all of you today. As discussed in our meeting please see the responses to your questions

below and let me know if you have any further questions. Thank you for your time and I look forward to our follow up

call prior to the end of the week.

Matthew Mau

Government Liaison

Regional Income Tax Agency

Phone: (440) 922-3545

Fax: (866) 252-0938

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Thursday, November 10, 2022 10:12 AM

To: Mau, Matthew <mmau@ritaohio.com>

Cc: Hawk, Charles <chawk@ritaohio.com>; Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

I would like an explanation about your write off process in general, and more specifically, for City Collections how do we

have remaining balances written off? Thanks.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Mau, Matthew <mmau@ritaohio.com>

Sent: Thursday, November 10, 2022 1:00 PM

To: Jennifer Howland

Cc: Hawk, Charles; Taranto, Mark; Zinni, Natalie; Mike Mallis; Allison Chance

Subject: RE: A few questions - City of Bedford

Attachments: DWGROOB\_Account - Out Of Balance example.xlsx; Balance Account\_AcctDetail.xlsx

Follow Up Flag: Follow up

Flag Status: Completed

Jennifer,

If you are referring to the write off process of zeroing out a balance due from a tax return, RITA follows ORC S718.12

Limitations A)(1)(a)(i) Three years after the tax was due or the return was filed, whichever is later: or (ii) One year after

the conclusion of the qualifying deferral period, if any. As discussed over the phone please keep in mind that we can

discuss in more detail how RITA can update the accounts in city collecting if the municipality chooses to not use RITA

services for post collection activity (this is not uncommon).

Per our conversation on collections and RITA’s write off process please see the attached examples of a balance due

report from our RITAX system. The first attachment is a sample redacted report and the second example is the detail of

one taxpayers account.

The frequency at which RITA would supply a recommended legal action account list to the municipality would be

monthly or quarterly, your preference. Keep in mind this would not occur until after we have exhausted our efforts on a

per account basis (ie bills, letters, calls......).

Matthew Mau

Government Liaison

Regional Income Tax Agency

Phone: (440) 922-3545

Fax: (866) 252-0938

-------- Original message --------

From: "Mau, Matthew" <mmau@ritaohio.com>

Date: 11/10/22 1:22 PM (GMT-05:00)

To: Jennifer Howland <JHowland@BedfordOh.Gov>

Cc: "Hawk, Charles" <chawk@ritaohio.com>, "Taranto, Mark" <mtaranto@ritaohio.com>, "Zinni, Natalie"

<nzinni@ritaohio.com>, Mike Mallis <mmallis@BedfordOh.Gov>, Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Jennifer,

If you are referring to the write off process of zeroing out a balance due from a tax return, RITA follows ORC S718.12

Limitations A)(1)(a)(i) Three years after the tax was due or the return was filed, whichever is later: or (ii) One year after

the conclusion of the qualifying deferral period, if any. As discussed over the phone please keep in mind that we can

discuss in more detail how RITA can update the accounts in city collecting if the municipality chooses to not use RITA

services for post collection activity (this is not uncommon).

Per our conversation on collections and RITA’s write off process please see the attached examples of a balance due

report from our RITAX system. The first attachment is a sample redacted report and the second example is the detail of

one taxpayers account.

The frequency at which RITA would supply a recommended legal action account list to the municipality would be

monthly or quarterly, your preference. Keep in mind this would not occur until after we have exhausted our efforts on a

per account basis (ie bills, letters, calls......).

Matthew Mau

Government Liaison

Regional Income Tax Agency

Phone: (440) 922-3545

Fax: (866) 252-0938

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Tuesday, November 15, 2022 6:52 AM

To: Mau, Matthew <mmau@ritaohio.com>

Cc: Hawk, Charles <chawk@ritaohio.com>; Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Matt,

Can you please send me over some references of those who do city collecting, mainly those that do a higher volume

Thanks.

Jen Howland

Sent from my Verizon, Samsung Galaxy smartphone

From: Mau, Matthew <mmau@ritaohio.com>

Sent: Tuesday, November 15, 2022 10:07 AM

To: Jennifer Howland <JHowland@BedfordOh.Gov>

Cc: Hawk, Charles <chawk@ritaohio.com>; Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Jennifer,

Per your request I have listed the few municipalities out of the 350+ that have occasionally and or regularly done their

own compliance on non-filers. I will give you a call later this afternoon to confirm you do not have any additional follow

up questions.

\* Sandusky

\* Fairborn

\* Elyria

\* Northfield

\* Richmond Heights

\* Mentor

\* Upper Arlington

Matthew Mau

Government Liaison

Regional Income Tax Agency

Phone: (440) 922-3545

Fax: (866) 252-0938

From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Thursday, November 17, 2022 2:33 PM

To: Mau, Matthew <mmau@ritaohio.com>

Cc: Hawk, Charles <chawk@ritaohio.com>; Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Can you send over the document(s) (not “sample”) we would need in order to get our ordinance for joining RCOG on the

agenda for first reading? We need to have it asap since out meeting is Monday and need it before then.

Also, we would like to se tup a meeting next Monday afternoon with our tax collector to ask some more questions. I will

try to send over some of the questions we will need answered.

Thanks.

Jennifer Howland

Finance Director

City of Bedford

165 Center Road

Bedford, OH 44146

Phone: 440-735-6501

Fax: 440-232-5638

[Jhowland@bedfordoh.gov](mailto:Jhowland@bedfordoh.gov)

From: Mau, Matthew <mmau@ritaohio.com>

Sent: Thursday, November 17, 2022 3:19 PM

To: Jennifer Howland <JHowland@BedfordOh.Gov>

Cc: Hawk, Charles <chawk@ritaohio.com>; Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

Jennifer,

Thank you for the update, per your request please see the attachments of other municipalities joining legislation. As

agreed upon please call the bridge line and use the participant code below at 2:00 on Monday 11/21 to answer any

questions that you may have.

Bridge Line: 888-744-6440

Participant code: 17351938

Matthew Mau

Government Liaison

Regional Income Tax Agency

Phone: (440) 922-3545

Fax: (866) 252-0938

From: Jennifer Howland

Sent: Monday, November 21, 2022 1:25 PM

To: Mau, Matthew

Cc: Hawk, Charles; Taranto, Mark; Zinni, Natalie; Mike Mallis; Allison Chance; Keith Laffin

Subject: RE: A few questions - City of Bedford

Below are some of the questions we will have today on the phone meeting:

1. How timely are returns filed after receipt by the RITA office?

2. How often are non-filer letters sent out?

3. Are we able to take over accounts (City Collecting) before the 12 to 18 month period after filing? For example,

we may have someone in collections already. Are we able to take over that account for the new tax year as City

Collecting before 12 months?

4. Are we able to waive penalties when we file a return on behalf of a tax payer?

5. Is there any ability to have our payments applied to penalties, interest, then tax? By applying payments in this

order, it could potentially make a small claims suit more viable (based on current judges viewpoint) and there

could potentially be delinquent tax that is not dischargeable in bankruptcy (penalties and interest are more

likely to be dischargeable).

6. In regard to our current ordinance (and the way we have always applied payments modeling after IRS), Chapter

178.10(H), regarding Application of Payment to oldest tax year balance, what happens when a TP accidently or

on purpose sends an older year payment designated for KWA Collections to RITA instead of to us at the City of

Bedford or directly to our outside collection agency? Timely reporting on payments, especially KWA Collection

cases, is crucial so no bank attachment or wage garnishments are filed when the TP thought the payment was

being applied to that tax year/debt.

I’m sure we will have follow up questions too. Looking forward to talking at 2.

Jennifer Howland

Finance Director

City of Bedford

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From: Jennifer Howland <JHowland@BedfordOh.Gov>

Sent: Tuesday, November 22, 2022 3:07 PM

To: Mau, Matthew <mmau@ritaohio.com>

Cc: Hawk, Charles <chawk@ritaohio.com>; Taranto, Mark <mtaranto@ritaohio.com>; Zinni, Natalie

<nzinni@ritaohio.com>; Mike Mallis <mmallis@BedfordOh.Gov>; Allison Chance <achance@BedfordOh.Gov>

Subject: RE: A few questions - City of Bedford

It sounds like Council may want to have three readings which means it could possibly not be passed until December 19th

.

If this would happen, can you update the timeline and send it to me? If we have to go to March 1, that would be the

furthest I’d be willing to go. We are working on only having the two readings though.

Jennifer Howland

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From: Mau, Matthew <mmau@ritaohio.com>

Sent: Tuesday, November 22, 2022 3:38 PM

To: Jennifer Howland

Cc: Hawk, Charles; Taranto, Mark; Zinni, Natalie; Mike Mallis; Allison Chance

Subject: RE: A few questions - City of Bedford

Follow Up Flag: Follow up

Flag Status: Completed

Jennifer,

Good afternoon. Chuck and I just attempted to contact you via phone to discuss your email below. Please be

advised that the municipality is welcome to do three readings however in order to have an effective date of 2/1/2023

the municipality will need to pass joining legislation and provide the first of two extracts no later than Friday 12/9 in

order for our IS staff to review the data and ensure a smooth transition. RITA has not converted a municipality with a

3/1 start date due to the timing of tax filing deadlines and the confusion of residents sending forms/ payments to the

municipality directly vs. to the agency. Based on our experience if the municipality feels that this deadline can not be

met we can discuss the option of a 7/1/2023 effective date. Please let me know if you have any additional questions.

Matthew Mau

Government Liaison

Regional Income Tax Agency

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