

City of Port Clinton

Department of Taxation



INFORMATION SUBMISSION BY LANDLORDS INCOME TAX ORDINANCE SECTION 183.21

- A. On or before January 1st and July 1st of each year, property owners who rent to tenants of residential, commercial, or industrial premises, shall file with the Tax Commissioner, a report showing the name(s) and address (and phone number, if available) of each tenant who occupies residential, commercial or industrial premises within the Municipality. The list shall also include all name(s) and address (and phone number, if available) of any tenant who has vacated the property in the preceding twelve (12) months period and must include date vacated and any forwarding address. This information may also be requested at any time under audit by the Tax Commissioner.
- B. Such report shall be in writing, and shall be delivered to the Tax Commissioner, and shall be delivered to the Tax Commissioner by one of the following methods:
1. Regular US Mail delivery to the Income Tax Department
 2. Delivered by electronic mail (E-mail) directly to the Income Tax Department
 3. Facsimile transmission directly to the Income Tax Department
 4. Hand delivery directly to the Income Tax Department
- C. For purposes of this section, "tenant" means:
1. If there is a written lease or rental agreement, the person(s) who signed the written lease or rental agreement with the owner or their agent
 2. If there is an oral lease or rental agreement, the person(s) who entered into the oral lease or rental agreement with the owner or their agent
- D. Failure to comply with this section will result in:
1. Notification (sent by regular US mail delivery) to landlord requiring compliance within 30 days and penalty is assessed at \$100.00
 2. Second notification (sent by certificate of mailing) to landlord with compliance within 14 days
 3. Subpoena (sent by certified mail) for the owner or agent to appear before the Tax Commissioner with required documentation (with hearing scheduled within 20 days of date mailed)
 4. If all other methods fail, additional action for non-compliance through the Ottawa County Municipal Court.

INFORMATION BY LANDLORDS

SEMI-ANNUAL REPORTING DUE JANUARY 1ST AND JULY 1ST

GENERAL INSTRUCTIONS

To comply with the City of Port Clinton's Income Tax Ordinance section 183.21, a reporting of all current tenants is required by January 1st and July 1st of each year. Please review the language of the Ordinance to see the acceptable methods of reporting. Forms for reporting are included in this file. If additional space is necessary, you may photocopy the form and use as many as needed, or you may attach spreadsheets or other documentation that shows the same requested information.

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