

**RESOLUTION NO. 2026- 38**

**A RESOLUTION AUTHORIZING THE REGIONAL INCOME TAX AGENCY TO REVIEW AND DETERMINE CERTAIN REQUESTS FOR ABATEMENT OF MUNICIPAL INCOME TAX PENALTIES AND INTEREST IN ACCORDANCE WITH APPLICABLE LAW, AUTHORIZING EXECUTION OF RITA'S MUNICIPAL INCOME TAX PENALTY AND INTEREST ABATEMENT AUTHORIZATION.**

WHEREAS, the City of Willowick utilizes the Regional Income Tax Agency ("RITA") in connection with the administration and collection of the City's municipal income tax; and

WHEREAS, Section 194.26 of the Codified Ordinances of the City of Willowick adopts the RITA Rules and Regulations, as amended from time to time, for use as the City's Income Tax Rules and Regulations, provided that the provisions of Chapter 194 of the Codified Ordinances shall control in the event of any conflict; and

WHEREAS, Section 194.18(e) of the Codified Ordinances and Ohio Revised Code Section 718.27(E) authorize the abatement or partial abatement of penalties or interest when the Tax Administrator determines, in the Tax Administrator's discretion, that such abatement is appropriate; and

WHEREAS, Section 194.19 of the Codified Ordinances authorizes the Tax Administrator to appoint agents and prescribe their powers and duties, and Ohio Revised Code Section 718.01 includes the Regional Income Tax Agency within the definition of a tax administrator for purposes of Ohio municipal income taxation; and

WHEREAS, RITA has requested that the City elect whether RITA shall review and determine taxpayer requests for the discretionary abatement of penalties and/or interest or whether such requests shall be referred to the City; and

WHEREAS, Council desires to authorize RITA to administer such requests in a manner consistent with the Codified Ordinances of the City of Willowick and Ohio Revised Code Chapter 718 without amending or otherwise modifying the substantive municipal income tax laws of the City;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF WILLOWICK, COUNTY OF LAKE, STATE OF OHIO:

Section 1. Council hereby authorizes the City's Tax Administrator to designate the Regional Income Tax Agency as an authorized agent for the purpose of receiving, reviewing and determining taxpayer requests for the discretionary abatement or partial abatement of penalties and/or interest imposed pursuant to Section 194.18 of the Codified Ordinances of the City of Willowick.

Section 2. RITA shall exercise the authority provided herein in accordance with Chapter 194 of the Codified Ordinances of the City of Willowick, Ohio Revised Code Chapter 718, the RITA

Rules and Regulations adopted by the City pursuant to Section 194.26 of the Codified Ordinances of the City of Willowick, and RITA's applicable penalty and interest abatement criteria, provided that in the event of any conflict, the Codified Ordinances of the City of Willowick and applicable State law shall control.

Section 3. Nothing in this Resolution shall be construed to:

- (a) authorize the waiver, compromise or abatement of principal municipal income tax liability;
- (b) alter, limit or eliminate any mandatory abatement or refund required by the Codified Ordinances of the City of Willowick or Ohio Revised Code Chapter 718, including any mandatory abatement or refund required by Section 194.18(c)(3) of the Codified Ordinances;
- (c) alter or limit any taxpayer right of review or appeal provided by the Codified Ordinances of the City of Willowick or applicable State law; or
- (d) amend, supersede or otherwise modify any provision of Chapters 193 or 194 of the Codified Ordinances of the City of Willowick.

Section 4. The authorization provided by this Resolution shall not apply to requests concerning returns required to be filed or payments required to be made before January 1, 2016. Any such request shall continue to be administered in accordance with Chapter 193 of the Codified Ordinances and other applicable law.

Section 5. The Mayor is hereby authorized to execute RITA's Municipal Income Tax Penalty and Interest Abatement Authorization and any other documents reasonably necessary to implement this Resolution, provided that any such authorization shall at all times remain subject to the limitations and requirements contained herein.

Section 6. All formal actions of this Council concerning the passage of this Resolution were adopted in an open meeting, and all deliberations of this Council, or any of its Committees, which resulted in such formal action, were in meetings open to the public in compliance with all legal requirements, including Chapter 107 of the Codified Ordinances of the City of Willowick and Section 121.22 of the Ohio Revised Code.

WHEREFORE, this Resolution shall be in full force and effect immediately upon its passage by Council and approval by the Mayor.

PASSED: \_\_\_\_\_, 2026

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Monica Koudela, President of  
Council

SUBMITTED to the Mayor for his  
approval on \_\_\_\_\_, 2026

APPROVED by the Mayor on  
\_\_\_\_\_, 2026

ATTEST:

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Alyssa Moran, Clerk of Council

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Michael J. Vanni, Mayor