

# City of Troy Income Tax Division

100 S. Market St, Troy OH 45373

Phone (937) 339-3861, Fax (937) 440-1352

## INFORMATION SUBMISSION BY LANDLORDS

### Troy Income Tax Ordinance Section 171.21

A. On or before July 1<sup>st</sup> of each year, all property owners who rent to tenants of residential, commercial or industrial premises, shall file with the Tax Administrator, a report showing the name(s) and address (and phone number, if available) of each such 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) month period and must include date vacated and any forwarding address. This information may also be requested at any time under audit by the Tax Administrator.

B. Such report shall be in writing, and shall be delivered to the Tax Administrator 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

Forms and instruction for reporting shall be made available on the Municipality's website.

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.
2. Second notification (sent by certificate of mailing) to landlord requiring compliance within 14 days.
3. Subpoena (sent by certified mail) for the owner or agent to appear before the Tax Administrator with required documentation (with hearing scheduled within 14 days of date mailed).
4. Second Subpoena (sent by both certificate of mailing and certified mail) for the owner or agent to appear before the Tax Administrator with required documentation (with hearing scheduled within 14 days of date mailed).
5. (a) Whoever violates or fails to comply with any provision of this section is guilty of a minor misdemeanor and shall be fined not more than \$100.00. A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues.  
  
(b) Whoever violates or fails to comply with any provision of this section, and has a previous conviction under this chapter, is guilty of a misdemeanor of the third degree and shall be fined not more than \$500.00 or imprisoned not more than sixty (60) days, or both, for each offense. A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues.

## INFORMATION BY LANDLORDS

## ANNUAL REPORTING DUE JULY 1st

### GENERAL INSTRUCTIONS

To comply with the City of Troy's Income Tax Ordinance section 171.21, an reporting of all current tenants is required by 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.

NAME OF RENTAL COMPLEX (if applicable): \_\_\_\_\_

TOTAL NUMBER OF UNITS: \_\_\_\_\_

NAME OF LANDLORD / LEASING CO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

NAME OF CONTACT PERSON: \_\_\_\_\_ TITLE: \_\_\_\_\_ PHONE: \_\_\_\_\_

FID# (Business Entity owner) or SSN# for individual landlord: \_\_\_\_\_ DATE: \_\_\_\_\_

**PLEASE COMPLETE A SEPARATE ENTRY FOR EACH UNIT.**

ADDRESS OF RENTAL UNIT: _____
NAME OF TENANT(S): _____ PHONE: _____
LEASE ORIGINATION DATE: _____
IF THIS IS A REPORTING AFTER LEASE TERMINATION, COMPLETE THE FOLLOWING:
TERMINATION DATE OF LEASE: _____
FORWARDING ADDRESS OF TENANT: _____

ADDRESS OF RENTAL UNIT: _____
NAME OF TENANT(S): _____ PHONE: _____
LEASE ORIGINATION DATE: _____
IF THIS IS A REPORTING AFTER LEASE TERMINATION, COMPLETE THE FOLLOWING:
TERMINATION DATE OF LEASE: _____
FORWARDING ADDRESS OF TENANT: _____

ADDRESS OF RENTAL UNIT: \_\_\_\_\_

NAME OF TENANT(S): \_\_\_\_\_ PHONE: \_\_\_\_\_

LEASE ORIGINATION DATE: \_\_\_\_\_

IF THIS IS A REPORTING AFTER LEASE TERMINATION, COMPLETE THE FOLLOWING:

TERMINATION DATE OF LEASE: \_\_\_\_\_

FORWARDING ADDRESS OF TENANT: \_\_\_\_\_

ADDRESS OF RENTAL UNIT: \_\_\_\_\_

NAME OF TENANT(S): \_\_\_\_\_ PHONE: \_\_\_\_\_

LEASE ORIGINATION DATE: \_\_\_\_\_

IF THIS IS A REPORTING AFTER LEASE TERMINATION, COMPLETE THE FOLLOWING:

TERMINATION DATE OF LEASE: \_\_\_\_\_

FORWARDING ADDRESS OF TENANT: \_\_\_\_\_

ADDRESS OF RENTAL UNIT: \_\_\_\_\_

NAME OF TENANT(S): \_\_\_\_\_ PHONE: \_\_\_\_\_

LEASE ORIGINATION DATE: \_\_\_\_\_

IF THIS IS A REPORTING AFTER LEASE TERMINATION, COMPLETE THE FOLLOWING:

TERMINATION DATE OF LEASE: \_\_\_\_\_

FORWARDING ADDRESS OF TENANT: \_\_\_\_\_