



City of Port Clinton Department of Taxation

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LANDLORD/TENANT REPORTING MUNICIPAL INCOME TAX ORDINANCE - SECTION 183.21

The City of Port Clinton Ordinance 183.21 requires all owners of residential or commercial rental property who rent to tenants of apartments, rooms and other rental accommodations the requirement to report tenant information.

The Landlord Report requires tenant/occupant reporting at date of occupancy, date of vacating a property and on a semi-annual basis, up to and including reporting of tenants for the preceding 12 months. The report is required to be completed in full and include all phone numbers and social security numbers. The reports will be returned if not completed and penalties will apply if not resubmitted by the due date and completed correctly. Generic landlord reports will be accepted if they have all the required information.

The forms have been revised effective 12/2022. The forms and the ordinance are available online at www.portclinton.com.

REPORTING PERIODS

1. Reports are due within:
 - a. Within 30 days of any new occupancy
 - b. Within 30 days of an occupant/tenant vacating
2. Semi-Annual Reporting (Current Tenants & Tenants from the preceding 12 months)
 - a. Period: Jan 1- June 30: Due on or by July 1
 - b. Period: July 1-December 31: Due on or by January 1
 - i. The USPS post mark date is the date used.

REQUIRED INFORMATION

Property Owner (Landlord): Full Name, Address, Social Security Number & Phone Number. Form must be signed and dated.

Tenant Information: Full Name, Social Security Number, Telephone Number, Address of Property Renting, Move In Date, Move Out Date and Forwarding Address as applicable.

PENALTIES

If a landlord/property owner fails to file, or to timely file, the completed reports required by this section, it shall be considered an offense and the following shall apply:

- (1) The landlord/property owner shall be assessed a penalty of one hundred dollars (\$100) for the first offense and two hundred dollars (\$200) for each subsequent (back-to-back offense; provided that (2) If any penalty remains unpaid for each future violation, whether or not consecutive, will result in two hundred dollars (\$200) penalty until such time as all penalties are fully paid.

FORM SUBMISSION

At this time, only paper filings can be accepted. The form is required to be legible and include all information. The form may be submitted by mail, fax, email or can be dropped off. Please make copies if more than one page is needed. Do not write tenant information along the side of the form.

**Please monitor the city's social media pages for updates on ways to submit as this process may change as technology changes. It remains the landlord's responsibility to ensure the reports are submitted by their due date, whether or not the city's has communicated changes in form submission.

