

City of Waverly Income Tax Division

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INFORMATION SUBMISSION BY LANDLORDS

A. On or before July 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.

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GENERAL INSTRUCTIONS

To comply with the City of Waverly's Income Tax Ordinance, a reporting of all current tenants is required by July of each year. 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.

