



Legislation Text

File #: 1234-2019, **Version:** 1

Columbus City Attorney will partner with United Way of Central Ohio to support enhancement and expansion of the Tax Time- Earned Income Tax Credit program. In a time when wages have not kept pace with the rising cost of housing, healthcare and education, hard-working people find it increasingly difficult to gain financial stability. The Earned Income Tax Credit (EITC) is a refundable tax credit that helps bridge the gap between what people earn and what they need to survive. Claimed on a person's tax return, EITC is designed to supplement wages and reward work. The Tax Time outreach program provides free tax assistance to EITC income-eligible households through community-based sites across Columbus.

Columbus City Attorney and United Way of Central Ohio will work together to raise awareness and funding for Tax Time. Fund 2223 within the Columbus City Attorney's Office will be used for accounting, revenue and expenditures related to Tax Time activities. This legislation will authorize and request the City of Columbus Auditor's Office to establish a new Subfund number within Fund 2223 for this accounting. United Way of Central Ohio will seed the City Tax Time fund with a \$30,000 deposit.

FISCAL IMPACT:

None. No City match is required to accept this award.

EMERGENCY Action:

Emergency action is requested to immediately set up special purpose Subfund to support immediate and ongoing program needs.

To authorize the City Attorney to accept a \$30,000.00 contribution from the United Way of Central Ohio for the "Tax Time" program; to authorize the City Auditor to create a Subfund entitled "Tax Time" to Columbus City Attorney Fund 2223; to authorize the appropriation of said funds from the unappropriated monies in Fund 2223 as received to the newly-established Subfund; to authorize that any deposits the City may receive into this new Subfund are hereby deemed to be authorized and appropriated; to authorize the City Auditor to account for revenues and expenditures related to the Tax Time in Fund 2223 under the newly-established Subfund; and to declare an emergency.

WHEREAS, it is in the best interest of the City to authorize and appropriate the current deposit and any such future deposits the City may receive into this newly-established Fund 2223 Subfund, and the City Auditor is hereby authorized to pay such amounts thereof; and

WHEREAS, the City of Columbus will use the new Subfund within Fund 2223 titled "Tax Time" for the yearly accounting of the City's investments in Tax Time strategic and operational functions, and

WHEREAS, the City of Columbus will use the new Subfund within Fund 2223 titled "Tax Time" for future expansion and improvement to existing program; and

WHEREAS, an emergency exists in the usual daily operations of the City Attorney's office in that it is necessary for this special purpose subfund to be established immediately to support ongoing program needs; **NOW, THEREFORE**,

BE IT ORDAINED BY THE CITY OF COLUMBUS:

SECTION 1. That the City Attorney is authorized to accept a \$30,000 contribution from the United Way of Central Ohio for the "Tax Time" program.

SECTION 2. That the City Auditor is authorized to create a Subfund titled "Tax Time" to the Columbus City Attorney Fund 2223.

SECTION 3. That the City Auditor is authorized to appropriate \$30,000 in Fund 2223 per the account codes in the attachment to this ordinance.

SECTION 4. That any such future Tax Time deposits as the City may receive are hereby deemed to be authorized and appropriated.

SECTION 5. That the City Auditor is authorized to account for revenues and expenditures related to the Tax Time program and continue accounting within Fund 2223 for any future tax outreach revenues and expenditures that may be available to Columbus City Attorney.

SECTION 6. That the City Auditor is authorized to transfer the unencumbered balance in a fund to the unallocated balance account within the same fund upon receipt of certification by the Director of the Department administering said fund that the fund has been completed and the monies are no longer required for said fund; except that no transfer shall be so made from a fund funded by monies from more than one source.

SECTION 7. That the City Auditor is authorized to make any accounting changes to revise the funding source for all contracts or contract modifications associated with this legislation.

SECTION 8. That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor or ten days after the passage if the Mayor neither approves nor vetoes the same.