

April 25, 2003

Dear Landlord:

Effective July, 1993, the Village of South Lebanon passed Ordinance 93-08. This section reads as follows:

Section I: REPORTS REQUIRED OF OWNERS OR MANAGERS OF PROPERTY

The owner, manager or person in control who rents or leases to other persons, real estate for any purpose in the Village of South Lebanon, Ohio shall file a report within thirty (30) days of the first day of any calendar quarter with the Village Tax Commissioner as to the identity and addresses of all tenants, lessees or occupants not individually billed for utilities by the Village of South Lebanon, Ohio. Said report shall be amended only upon the change of tenant, lessee or occupant.

Section II: PENALTY

Any owner, manager or person in control of any such real estate who fails to report such lessees, tenants or occupants of any premises under their control within thirty (30) days of the first day of the calendar quarter shall be fined not more than one hundred (\$100.00) dollars for the first offense and not less than one hundred fifty (\$150.00) for each subsequent offense.

In order to assist all landlords with compliance of this Section, we have enclosed a Tenant Information form. This form is to be used to report to the tax department any change in tenancy. If additional copies are needed, please contact the tax department or visit our website at www.southlebanonohio.org.

If you have questions, please contact the tax department at (513) 494-2296. Our office hours are Monday through Friday, 8:30 a.m. to 4:45 p.m.

Thank you for your time and attention,

Village of South Lebanon
Income Tax Department