



# County of Hamilton

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Open Letter to Auditor Website Users  
Regarding County Stadium Box Usage

One of the statutory duties of a County Auditor is to assure that all payments and distribution of items of value that are taxable are reported to the Internal Revenue Service as well as documented through 1099's and W-2's to the taxpayer.

This is not an option but a required duty of the office under law.

The question that periodically arises is exactly what treatment is to be accorded to various goods (uniforms, vehicles, cell phones, other mobile computer equipment, parking) provided to employees and what thresholds exist for each under law.

The IRS and our legal advisor, the County Prosecutor, assist in such situations, with the IRS' guidance critical.

For some months I have expressed concern, along with County Administration representatives from the Human Resources Department, regarding the proper way to treat some of these items. Specifically, my staff has inquired as to whether there was a requirement to report the distribution and receipt of tickets to Reds and Bengals games (and other events) held in the County owned stadiums involving use of the County's stadium boxes.

The County administration and I await a legal opinion to assist us in these matters.

In preparation for that decision, I have made a money saving suggestion and strongly requested that work commence to document the ticket distribution that has already taken place over years.

Accessible by clicking here are the two communications I sent this week to the County Commissioners. The first I took the initiative to release on my own. The second I provided to a reporter, as required by public records law, only after someone else who had received the letter had indicated to the reporter that it existed.

Thank you for your continued interest in the work of the Auditor's office.