
Important Notice Regarding Quarterly Estimated Municipal Income Tax Payments – 6/23/2026

Dear Taxpayer:

The City of Cheviot understands that receiving a quarterly estimated municipal income tax bill may be unexpected, especially for taxpayers who have not previously been required to make estimated payments. We recognize this is a change from prior years and appreciate your patience as we implement this updated process.

Beginning with tax year **2026**, the City is requiring quarterly estimated municipal income tax payments for taxpayers who meet the requirements established under **Ohio Revised Code (ORC) Chapter 718, including ORC §718.08**.

Under Ohio law, taxpayers who expect to owe **\$200 or more in municipal income tax after employers withholding and applicable credits** may be required to make estimated payments throughout the year. These payments allow taxpayers to pay their anticipated municipal income tax liability periodically rather than in one payment when filing their annual return.

Please note that this is **not a new tax and does not increase the City's municipal income tax rate**. Estimated payments are simply a method of paying expected tax liability throughout the year.

The estimated amount shown on your notice was calculated using information available to the City. If your income, withholding, or tax situation has changed, please contact the Income Tax Division so we can review your account and determine whether an adjustment is appropriate.

We understand that changes to tax procedures may create questions. Our staff is available to assist taxpayers with questions regarding estimated payments, due dates, or individual account information.

Please review the enclosed Frequently Asked Questions document for additional details.

Questions? Contact:

Cheviot Income Tax Division

Phone: 513-661-7854

Email: tax@cheviot.org

Website: <https://cheviot.org/>

Thank you for your cooperation and understanding.