CITY OF STRUTHERS Ordinance

NO. <u>20-022</u>

AN ORDINANCE AUTHORIZING THE TAX COMMISSIONER TO CHARGE OFF, CLOSE AND DISSOLVE UNCOLLECTABLE CITY INCOME TAXES, IN COMPLIANCE WITH OHIO REVISED CODE 718.12 LIMITATIONS AND STRUTHERS CODIFIED CHAPTER 171 INCOME TAX AND DECLARING AN EMERGENCY.

WHEREAS, certain customers of the City of Struthers, Ohio, City Income Tax laws have failed and refused to pay the tax liability, interest and penalties as they became due; and

WHEREAS, despite the efforts expended, some of the delinquent accounts remain, uncollected; and by the Ohio Revised Code 718.12 and Struthers Codified Chapter 171 Income Tax; and

WHEREAS, due to the various conditions of the delinquent customers, including but not limited to; insolvency, lack of income, death, and/or statute of limitations, the accounts are uncollectable, and,

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Struthers, Ohio, ³/₄'s of all members elected thereto concurring:

SECTION 1: That the Tax Commissioner is hereby authorized to charge off, close and discontinue collection efforts on the delinquent, uncollectable City Income Taxes for customers set forth on the account numbers designated as Exhibit "A" attached hereto and made a part hereof.

SECTION 2: This Ordinance is hereby declared to be an emergency measure necessary for the preservation of public peace, health and safety of the inhabitants of the City of Struthers, Ohio. Said emergency exists by reason of the fact that said accounts need to be charged off, closed and dissolved to be in compliant and as such this Ordinance shall take effect immediately upon its passage and approval.

PASSED IN COUNCIL THIS27 ^t	<u>h</u>]	DAY OF	_July	, 2020.
<u>Megan R. Shorthouse</u> CLERK OF COUNCIL	<u>Michael S. Patrick</u> PRESIDENT OF COUNCIL			
FILED WITH THE MAYOR THIS	_27 th	DAY OF	July	<u></u> , 2020.
	<u>Megan R. Shorthouse</u> CLERK OF COUNCIL			
APPROVED BY THE MAYOR THIS	_27 th	DAY OF	July	<u></u> , 2020.
		<u>Catherine Cercone Miller</u> MAYOR		
PUBLISHED IN THE HOMETOWN JOURNAL				
DATE:08/06/2020-08/13/2020				
Megan R. Shorthouse				

CLERK OF COUNCIL