

CITY OF STRUTHERS  
Ordinance

NO. 25-024

**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,  $\frac{3}{4}$ '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:** It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including § 121.22 of the Ohio Revised Code.

**SECTION 3:** 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 THIS 9<sup>th</sup> DAY OF April, 2025.

  
CLERK OF COUNCIL

  
PRESIDENT OF COUNCIL

FILED WITH THE MAYOR THIS 9<sup>th</sup> DAY OF April, 2025.

  
CLERK OF COUNCIL

APPROVED BY THE MAYOR THIS 9<sup>th</sup> DAY OF April, 2025.

  
MAYOR

POSTED ON STRUTHERS CITY WEBSITE & STRUTHERS SOCIAL MEDIA

DATE: April 11, 2025

  
CLERK OF COUNCIL