



RALPH T. MEACHAM CPA

MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — auditor.mahoningcountyoh.gov

Exhibit "A"

TO: All School and Special District Treasurers, City Finance Directors, and Township and Village Fiscal Officers
FROM: Manuel Santiago, Mahoning County Auditor's Office
DATE: January 20, 2026
SUBJECT: Advances for 1st HALF TAX YEAR 2025 PAY YEAR 2026
Real Property Collection, collection period through March 07, 2026

As the Real Property Tax Collection opens, your request for advances must be by resolution per Ohio Revised Code 321.34. See attached.

1. Advances, via Electronic Fund Transfer, on the dates listed below:

- February 20, 2026 (if sufficient taxes are collected at this time)
- February 27, 2026
- March 06, 2026
- March 13, 2026
- March 20, 2026
- March 27, 2026 (if settlement is not completed by this date)

2. Send written request by resolution for the advance from the taxing district by e-mail at manuel.santiago@mahoningcountyoh.gov, no later than the Monday before the advance is scheduled.
3. **2nd Half Advances only** – Please note that, if you have already submitted your 2026 resolution stating that you are authorized to receive advances when funds are available throughout the calendar year, you do not need to pass a new resolution. All I will need is an e-mail requesting the funds on the dates specified.
4. You may e-mail more than one request at once to cover all advance dates. Mention each date in your request.

Thank you for your cooperation and if you have any questions about the procedure, feel free to contact me.

Sincerely,

Manuel Santiago
Real Estate Accounting Manager
Mahoning County Auditor's Office
Phone: 330.740.2010 Ext 7588

cc via e-mail: Ralph T. Meacham, CPA
Stacy Marling
Cheri Donofrio
Alex Mangie
Daniel Yemma
Taylor Ross

Clerk of Council

From: Chrissy Bohl
Sent: Monday, February 23, 2026 1:03 PM
To: Santiago, Manuel
Cc: Clerk of Council
Subject: RE: Advance update

The City of Struthers would like to participate in real property collection advances for 2026.

March 6, 2026
March 13, 2026
March 20, 2026
March 27, 2026

Thank you

Christina Bohl, Auditor
City of Struthers
6 Elm Street
Struthers, Ohio 44471
330 755 2181 Ext 129

From: Santiago, Manuel <manuel.santiago@mahoningcountyoh.gov>
Sent: Monday, February 23, 2026 8:42 AM
To: denise@canfieldtownship.org; fo@goshentownship.com; jpatton@jacksontwp.net; Debra Hartzell (dshartzell@frontier.com) <dshartzell@frontier.com>; Nikitas Tskouris - Campbell City (financedirector@campbellohio.gov) <financedirector@campbellohio.gov>; Kevin Smith (ksmith@columbianaohio.gov) <ksmith@columbianaohio.gov>; Chrissy Bohl <auditor@cityofstruthers.com>; Brian Rella (brian.rella@mahoningctc.com) <brian.rella@mahoningctc.com>; Michael Rock (Youngstown CSD) <michael.rock@youngstown.k12.oh.us>
Subject: Advance update

Hello,

Just a heads up that the 1st advance went out last Friday for 1st Half TY25 PY26. I did not receive a resolution or email confirming that you want advances, so if you want to receive any of them, or all of them, please let me know ASAP. If not, you will just receive one paycheck for the full total during settlement which will probably be late March/early April. Below is the original email and attached is the letter sent out on 1-20-26.

Thank you,

Manuel E. Santiago
Real Estate Accounting Manager
Mahoning County Auditor's Office
120 Market Street
Youngstown, OH 44503
(330) 740-2010 ext. 7588
manuel.santiago@mahoningcountyoh.gov

From: Santiago, Manuel

Sent: Tuesday, January 20, 2026 8:28 AM

To: Christina Bohl (auditor@cityofstruthers.com) <auditor@cityofstruthers.com>; Christine Stack-Clayton (CCLayton@ci.canfield.oh.us) <CCLayton@ci.canfield.oh.us>; Dale Davis (DLD04@aol.com) <DLD04@aol.com>; Debra Hartzell (dshartzell@frontier.com) <dshartzell@frontier.com>; Kathy Foster - New Middletown Village (administration@villageofnewmiddletown.com) <administration@villageofnewmiddletown.com>; Kevin Smith (ksmith@columbianaohio.gov) <ksmith@columbianaohio.gov>; Kyle Miasek (kylemiasek@CityofYoungstownOH.com) <kylemiasek@CityofYoungstownOH.com>; lowellvillesecretary@gmail.com; Nikitas Tskouris - Campbell City (financedirector@campbellohio.gov) <financedirector@campbellohio.gov>; Patricia Hammond (cfocbv@gmail.com) <cfocbv@gmail.com>; Robert Canter (rcanter@polandvillage.org) <rcanter@polandvillage.org>; Tami Smith (financedirector@sebringohio.net) <financedirector@sebringohio.net>; Tina Strait - Lowellville Village (TinaStrait@outlook.com) <TinaStrait@outlook.com>; Adam Fisher (adam.fisher@wbwarriors.org) <adam.fisher@wbwarriors.org>; AJ Ginnetti - Boardman LSD (a.ginnetti@boardmanschools.org) <a.ginnetti@boardmanschools.org>; Amber Babik (babika@hubbard.k12.oh.us) <babika@hubbard.k12.oh.us>; Ava Yeager (ava.yeager@youngstown.k12.oh.us) <ava.yeager@youngstown.k12.oh.us>; Ben Marko (bdmarko@canfieldschools.net) <bdmarko@canfieldschools.net>; Blaise Karlovic - Austintown LSD (BKarlovic@austintownschoools.org) <BKarlovic@austintownschoools.org>; Brian Rella (brian.rella@mahoningctc.com) <brian.rella@mahoningctc.com>; Cathy Romack (cromack@wrls.k12.oh.us) <cromack@wrls.k12.oh.us>; Dawn Welsch (dwelsch@sebring.k12.oh.us) <dwelsch@sebring.k12.oh.us>; Jeanette Medina (jmedina@polandschools.org) <jmedina@polandschools.org>; Jennifer Coldsnow (jcoldsnow@Leetonia.k12.oh.us) <jcoldsnow@Leetonia.k12.oh.us>; Kathy Bosco (katherine.bosco@ccctc.k12.oh.us) <katherine.bosco@ccctc.k12.oh.us>; Kathy Davies (Kathy.Davies@ColumbianaSchools.org) <Kathy.Davies@ColumbianaSchools.org>; Kathy Jo Beverly - Springfield LSD (kbeverly@springfieldlocal.us) <kbeverly@springfieldlocal.us>; Kirk Heath (heathki@alliancecityschools.org) <heathki@alliancecityschools.org>; Mario Nero (mnero@southerange.org) <mnero@southerange.org>; Michael Douglas (douglasm@salem.k12.oh.us) <douglasm@salem.k12.oh.us>; Michelle Johnson (MiJohnson@springfieldlocal.us) <MiJohnson@springfieldlocal.us>; Nora Montanez (nmontanez@Campbell.k12.oh.us) <nmontanez@Campbell.k12.oh.us>; Ryan Cene (ryan.cene@strutherscityschools.org) <ryan.cene@strutherscityschools.org>; Sandy Huddleston (sandy.huddleston@youngstown.k12.oh.us) <sandy.huddleston@youngstown.k12.oh.us>; Steve Haynie (haynieste@weathersfield.k12.oh.us) <haynieste@weathersfield.k12.oh.us>; Audrey Fox (smithtwpfo@gmail.com) <smithtwpfo@gmail.com>; Chris Partika - Coitsville Twp. (Cpartikacoitsvilletwp@gmail.com) <Cpartikacoitsvilletwp@gmail.com>; denise@canfieldtownship.org; Erin Ohara - Green Township (greentwpfiscal@yahoo.com) <greentwpfiscal@yahoo.com>; George Platten (GPlatten@boardmantwp.com) <GPlatten@boardmantwp.com>; Grant Williams (grantfiscalofficer@gmail.com) <grantfiscalofficer@gmail.com>; James DeCenso (ellsworthfiscal@gmail.com) <ellsworthfiscal@gmail.com>; Judy Patton (jpatton309@gmail.com) <jpatton309@gmail.com>; Laura Wolfe (lwolfe@austintowntwp.com) <lwolfe@austintowntwp.com>; Lisa Balsinger - Milton Township (lbalsingermpd@gmail.com) <lbalsingermpd@gmail.com>; Melissa Gatto - Berlin Township (berlintownshipfiscalofficer@gmail.com) <berlintownshipfiscalofficer@gmail.com>; Michele Barratt (fo@goshentownship.com) <fo@goshentownship.com>; Paul Canter (pjcanter@cantercpa.net) <pjcanter@cantercpa.net>; Richard Lotze (rrlotze@beavertwp-oh.gov) <rrlotze@beavertwp-oh.gov>; Angela Davis (Angela@boardmanpark.com) <Angela@boardmanpark.com>; Geraldine - Hubbard Public Library (Geraldine@beyond-books.org) <Geraldine@beyond-books.org>; Joseph Sfara - Western Reserve Joint Fire District (jsfara@polandfire.org) <jsfara@polandfire.org>; Mark Mrofchak (mmrofchak@libraryvisit.org) <mmrofchak@libraryvisit.org>; Nicholas Morchak - nmorchak@millcreekmetroparks.org <nmorchak@millcreekmetroparks.org>; Patricia Prince (Fire Dist.) (pprince@cardinaljointfire.com) <pprince@cardinaljointfire.com>

Subject: Advance letter

Hello all,

Please see attached.

Remember, you do not have to participate in every advance week if you don't want to. Please specify what you want in your resolutions.

Thanks,

Manuel E. Santiago
Real Estate Accounting Manager
Mahoning County Auditor's Office
120 Market Street
Youngstown, OH 44503
(330) 740-2010 ext. 7588
manuel.santiago@mahoningcountyoh.gov

Clerk of Council

From: Chrissy Bohl
Sent: Monday, February 23, 2026 12:58 PM
To: Clerk of Council
Subject: FW: Advance update
Attachments: 1st Half Tax TY25 CY26 Advance Letter.pdf

Christina Bohl, Auditor
City of Struthers
6 Elm Street
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330 755 2181 Ext 129

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<ksmith@columbianaohio.gov>; Kyle Miasek (kylemiasek@CityofYoungstownOH.com)
<kylemiasek@CityofYoungstownOH.com>; lowellvillesecretary@gmail.com; Nikitas Tskouris - Campbell City
(financedirector@campbellohio.gov) <financedirector@campbellohio.gov>; Patricia Hammond (cfocbv@gmail.com)
<cfocbv@gmail.com>; Robert Canter (rcanter@polandvillage.org) <rcanter@polandvillage.org>; Tami Smith
(financedirector@sebringohio.net) <financedirector@sebringohio.net>; Tina Strait - Lowellville Village
(TinaStrait@outlook.com) <TinaStrait@outlook.com>; Adam Fisher (adam.fisher@wbwarriors.org)
<adam.fisher@wbwarriors.org>; AJ Ginnetti - Boardman LSD (a.ginnetti@boardmanschools.org)
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<brian.rella@mahoningctc.com>; Cathy Romack (cromack@wrls.k12.oh.us) <cromack@wrls.k12.oh.us>; Dawn Welsch
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<heathki@alliancecityschools.org>; Mario Nero <mnero@southrange.org>; Michael Douglas
(douglasm@salem.k12.oh.us) <douglasm@salem.k12.oh.us>; Michelle Johnson (MiJohnson@springfieldlocal.us)
<MiJohnson@springfieldlocal.us>; Nora Montanez (nmontanez@Campbell.k12.oh.us)
<nmontanez@Campbell.k12.oh.us>; Ryan Cene (ryan.cene@strutherscityschools.org)
<ryan.cene@strutherscityschools.org>; Sandy Huddleston (sandy.huddleston@youngstown.k12.oh.us)
<sandy.huddleston@youngstown.k12.oh.us>; Steve Haynie (haynieste@weathersfield.k12.oh.us)
<haynieste@weathersfield.k12.oh.us>; Audrey Fox (smithtwpfo@gmail.com) <smithtwpfo@gmail.com>; Chris Partika -
Coitsville Twp. (Cpartikacoitsvilletwp@gmail.com) <Cpartikacoitsvilletwp@gmail.com>; denise@canfieldtownship.org;
Erin Ohara - Green Township (greentwpfiscal@yahoo.com) <greentwpfiscal@yahoo.com>; George Platon
<GPlatton@boardmantwp.com>; Grant Williams <grantfiscalofficer@gmail.com>; James DeCenso
(ellsworthfiscal@gmail.com) <ellsworthfiscal@gmail.com>; Judy Patton <jpatton309@gmail.com>; Laura Wolfe
(lwolfe@austintowntwp.com) <lwolfe@austintowntwp.com>; Lisa Balsinger - Milton Township
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(berlintownshipfiscalofficer@gmail.com) <berlintownshipfiscalofficer@gmail.com>; Michele Barratt
(fo@goshentownship.com) <fo@goshentownship.com>; Paul Canter (pjcanter@cantercpa.net)
<pjcanter@cantercpa.net>; Richard Lotze (rrlotze@beavertwp-oh.gov) <rrlotze@beavertwp-oh.gov>; Angela Davis
(Angela@boardmanpark.com) <Angela@boardmanpark.com>; Geraldine - Hubbard Public Library (Geraldine@beyond-books.org)
<Geraldine@beyond-books.org>; Joseph Sfara - Western Reserve Joint Fire District (jsfara@polandfire.org)
<jsfara@polandfire.org>; Mark Mrofchak (mmrofchak@libraryvisit.org) <mmrofchak@libraryvisit.org>; Nicholas
Morchak - nmorchak@millcreekmetroparks.org <nmorchak@millcreekmetroparks.org>; Patricia Prince (Fire Dist.)
(pprince@cardinaljointfire.com) <pprince@cardinaljointfire.com>

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