**RESOLUTION NO. 2019-19**

**AN EMERGENCY RESOLUTION AUTHORIZING AN AGREEMENT WITH THE OHIO ATTORNEY GENERAL FOR THE COLLECTION OF DELINQUENT INCOME TAXES**

**WHEREAS,** the Village of Lakeview collects municipal income taxes through its income tax office; and

**WHEREAS,** the Ohio Attorney General’s office offers to municipalities as collection enforcement service, at a minimal cost; and

**WHEREAS,** the Attorney General has access to resources that the Village does not have.

**NOW, THEREFORE, BE IT RESOLVED BY COUNCIL FOR THE VILLAGE OF LAKEVIEW, OHIO:**

**SECTION 1.** That the Income Tax Administrator is authorized to enter into a Delinquent Debt Collection Agreement between the Attorney General and the Village of Lakeview;

**SECTION 2.** That this collection effort shall be conducted by the Collection Enforcement Division of the Ohio Attorney General;

**SECTION 3.** That there is no cost to the Village with collection fees being added to the delinquent tax bill thus saving the village collection expense;

**SECTION 4.** That this is an emergency Resolution, the reason for the emergency is that the establishment of this Agreement will benefit the Village and collection of income taxes, which is necessary for the continued efficient operation of the income tax department, all of which is necessary for the health, welfare, and safety of the citizens of Lakeview; therefore this Resolution shall take effect and be in force immediately upon its passage.

Passed this \_\_\_\_\_ day of September, 2019.

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 Mayor Ryan Shoffstall

Attest:

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Clerk of Council Rebecca Larrabee