

Resolution No. 22.32
**Authorization to Write Off New Lexington, Ohio, Income
Tax Delinquent Accounts Receivables**

WHEREAS, the Village of New Lexington currently collects municipal income tax in accordance with Ordinance 182-2016; and

WHEREAS, the New Lexington Income Tax Administrator has on its software system numerous delinquent accounts for past due local income tax payments that are deemed to be uncollectable due to either age or the costs of collections are anticipated to exceed the amounts recoverable; and

WHEREAS, the Council recognizes that the ability of New Lexington to effectively collect on outstanding municipal income tax payments has become a cumbersome activity, and the likelihood of collecting is extremely minimal; and,

WHEREAS, the delinquent accounts for outstanding municipal income tax payments are still maintained as available revenue on the accounts receivable ledgers of the Income Tax Administrator; and,

WHEREAS, it is the desire of the Income Tax Administrator and the Council to clean up the delinquent records and software system of the Village of New Lexington and avoid the carry-over of accounts receivables as available revenue, which stand a minimal possibility of collection; and,

WHEREAS, the Council has determined that writing off delinquent accounts receivables would clear up the income tax software system and financial records of the Village; and,

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Council of the Village of New Lexington, Ohio, does hereby authorize the Income Tax Administrator to take appropriate action to write off the accounts listed on Exhibit "A" which is attached hereto and incorporated herein; and,


BE IT FURTHER RESOLVED that the Council of the Village of New Lexington, Ohio, hereby resolves;

SECTION 1. The Income Tax Administrator to take whatever action is deemed appropriate to remove as available revenue from the income tax software and records of New Lexington those accounts receivables listed on Exhibit "A" which is attached hereto and incorporated herein.

SECTION 2. This Resolution shall become effective from and after the earliest date allowed by law and is not an emergency.

PASSED: 9-19-22

Lisa Spohn
Clerk


Mayor


Council President