RESOLUTION NO. 07- 2021

A RESOLUTION AUTHORIZING THE FISCAL OFFICER TO PROCEED WITH THE REGIONAL INCOME TAX AGENCY'S MUNICIPAL INCOME TAX NON-FILERS SUBPOENA PROGRAM; AND DECLARING AN EMERGENCY.

WHEREAS, the Mayor and Fiscal Officer, who also serves in the capacity of Tax Administrator, have recommended that the Village proceed with a subpoena program administered through the Regional Income Tax Agency (RITA), of which the Village is a member community, which program will issue subpoenas to compel persons who have not filed their legally required municipal income tax returns to provide specific documents in furtherance of their legal obligations; and

WHEREAS, the cost of program participation, that being \$1.00 per subpoena, is an extraordinary expense pursuant the Village's agreement with RITA which will be deducted from the Village's monthly distribution check; and

WHEREAS, the Mayor and Fiscal Officer seek approval to incur this extraordinary expense in furtherance of the Fiscal Officer's duties to administer and enforce the provisions of the Tax Code.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MADISON, COUNTY OF LAKE AND STATE OF OHIO:

<u>SECTION 1</u>. The Fiscal Officer is hereby authorized to direct RITA to proceed with the non-filers subpoena program and to execute such authorizations as may be required by RITA to proceed with the program at the cost of \$1.00 per issued subpoena, said expense(s) to be deducted from the Village's monthly distribution checks.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted 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. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of the Village of Madison, and for the further reason that its immediate adoption is necessary to timely enforce the provisions of the Tax Code and avoid the lapse of applicable statute of limitations; wherefore, this Resolution shall take effect and be in force immediately upon its passage.

Mark V. Vest,
President of Council

PASSED:

Attested:

Kristie M. Crockett,

Fiscal Officer / Clerk of Council

Approved:

Sam Britton, Jr.

Mayor

Date