

VILLAGE OF HARVEYSBURG, OHIO

RESOLUTION 2023- 12

RESOLUTION TO PROCEED WITH PROPOSING A RENEWAL LEVY PLUS INCREASE FOR THE GENERAL OPERATING LEVY AS SET OUT IN OHIO REVISED CODE SECTION 5705.19(A) TO BE SUBMITTED TO THE ELECTORS

WHEREAS, the Village Council wishes to create a renewal levy plus increase for a five-year period of time effective with tax year 2023, calendar year 2024.

Now, therefore, be it ordained by the Council of the Village of Harveysburg, Warren County, Ohio, with at least two-thirds of all members elected concurring:

Section 1: That it is necessary to submit a renewal and increase levy in tax for the benefit of the Village of Harveysburg, Warren County, Ohio.

Section 2: That said Operating Levy tax is for the purpose of current operating expenses, pursuant to ORC 5705.19(A).

Section 3: That said Operating Levy tax is levied upon the entire territory of the Village of Harveysburg, Ohio.

Section 4: That the General Operating renewal levy plus increase is to be an additional millage at a rate not exceeding 3.0 mills for each one dollar of valuation, which amounts to \$0.30 for each one hundred dollars of valuation. Said levy is for five years commencing with tax year 2023, per the certification of the Warren County Auditor.

Section 5: That the question of the additional millage tax levy shall be submitted to the electors of the Village of Harveysburg at the election at the usual places in said Village on the 7th day of November, 2023.

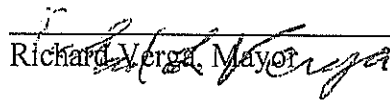
Section 6: That said levy to be placed upon the tax lists commencing with the tax year 2023.

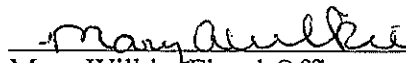
Section 7: That the Village Fiscal Officer, Clerk, and/or Treasurer is hereby directed to certify copies of this Resolution to the Board of Elections, Warren County, Ohio, immediately after its passage and notify said Board of Elections to cause notice of questions of Levying said tax to be given as required by law.

Section 8: This Resolution was adopted in an open public session pursuant to section 121.22 of the Ohio Revised Code.

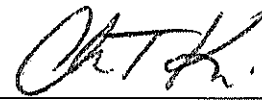
Section 9: This Resolution shall be deemed an emergency measure for the Village welfare and thereby the three readings as required by law are waived.

Date Adopted: July 10, 2023


Richard Verga, Mayor


Mary Wilkie, Fiscal Officer

Approved as to Form:


Chase T. Kirby, Solicitor

Certificate of Estimated Property Tax Revenue

Use this form when a taxing authority certifies a millage rate
and requests the revenue produced by that rate.

DTE 140R
Rev. 01/23
R.C. 5705.01, 5705.03

The county auditor of WARREN County, Ohio, does hereby certify the following:

- On JUNE 30, 2023, the taxing authority of the VILLAGE OF HARVEYSBURG
(political subdivision name) certified a copy of its resolution or ordinance adopted JUNE 12, 2023,
requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would
be produced by (3.000) mills, to levy a tax outside the 10-mill limitation for CURRENT EXPENSE purposes pursuant to
Revised Code § 5705.19(A), to be placed on the ballot at the NOVEMBER 7, 2023 , election. The levy
type is RENEWAL WITH INCREASE .
- The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains
constant throughout the life of the levy, is calculated to be \$ 33,359.00 .
- The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 16,110,400 .
- The millage for the requested levy is (3.000) mills per \$1 of taxable value, which amounts to \$ 70.35 for each
\$100,000 of the county auditor's appraised value.

Matt Nohm - AD
Auditor's signature

6/30/2023
Date

Instructions

- "Total taxable value" includes the taxable value of all real property in the subdivision as indicated on the tax list most recently certified for collection and estimates of the taxable value of public utility personal property for the first year the levy will be collected as set forth on the worksheets prescribed in conjunction with this form. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the subdivision is located) shall obtain the assistance of the other county auditors to establish the total tax valuation of the subdivision.
- For purposes of this certification, "subdivision" includes any agency, board, commission or other authority authorized to request a taxing authority to submit a tax levy on its behalf. See R.C. 5705.01(A) & (C).
- "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, (4) renewal with a decrease, (5) replacement, (6) replacement with an increase and (7) replacement with a decrease levies.
- In completing Lines 1 and 4 of this form, mills should be identified in whole numbers, i.e., 5 mills, rather than as a fraction of a dollar, i.e., \$0.005. This expression is consistent with the prior practice of identifying mills in whole numbers per \$1 of valuation.
- "The county auditor's appraised value" means the true value in money of real property. R.C. 5705.01(P).
- For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest one thousand dollars, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list for the current year, and if this is not determined, the estimated amount submitted by the auditor to the county budget commission. R.C. 5705.03(B).
- Please file this certificate with the subdivision as soon as possible, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Worksheet to Calculate Revenue for Form DTE 140R

When a Taxing Authority Certifies a Rate and Requests the Revenue Produced by that Rate for Renewal With an Increase Levies

Calculation of Revenue

	<u>Current Rate</u>	<u>Increase</u>		<u>Tax Value</u>		<u>Revenue</u>
1. Class I Real – Res/Ag	(<u>1</u> . <u>51</u> + <u>0</u> . <u>5</u>)		X	\$ <u>13,909,900.00</u>	÷ 1,000 =	\$ <u>27,958.00</u>
2. Class II Real – Other	(<u>1</u> . <u>91</u> + <u>0</u> . <u>5</u>)		X	\$ <u>2,033,200.00</u>	÷ 1,000 =	\$ <u>4,900.00</u>
3. Public Utility Personal	(<u>2</u> . <u>5</u> + <u>0</u> . <u>5</u>)		X	\$ <u>167,300.00</u>	÷ 1,000 =	\$ <u>501.00</u>
4. General Personal	(_____ . _____ + _____ . _____)		X	\$ _____	÷ 1,000 =	\$ _____
5. Personal Property Phase-out Reimbursement Payment						\$ _____
6. Total Revenue						\$ <u>33,359.00</u>

Instructions

Line 1. Under “current rate,” enter the existing effective tax rate in mills for Class I. Under “increase,” enter the requested gross increase rate in mills. Enter tax valuation of all Class I real property (residential and agricultural property) included on the tax list most recently certified for collection. Multiply the sum of the current rate and increase rate times the tax value, then divide by 1,000 to get tax revenue in dollars.

Line 2. Under “current rate,” enter the existing effective tax rate in mills for Class II. Under “increase,” enter the requested gross increase rate in mills. Enter tax valuation of all Class II real property (all other real property) included on the tax list most recently certified for collection. Multiply the sum of the current rate and increase rate times the tax value, then divide by 1,000 to get tax revenue in dollars.

Line 3. Under “current rate,” enter the existing gross tax rate in mills. Under “increase,” enter the requested gross increase rate in mills. Enter the estimated valuation of public utility personal property for the first tax year the levy will be assessed against public utility personal property. To determine the public utility valuation, please refer to the values in the appropriate spreadsheet available at:

www.tax.ohio.gov/channels/government/services_for_local_govts.stm

Note: Public utility personal property taxes are assessed at the same time as real property taxes, except, beginning in 2007, telecommunications property. The public utility values in the spreadsheets reflect the shift of telecommunications property to general business property.

Multiply the sum of the current rate and increase rate times the tax value, then divide by 1,000 to get tax revenue in dollars.

Line 4. Under “current rate,” enter the existing gross tax rate in mills. Under “increase,” enter the requested gross increase rate in mills. Using the chart below, enter the estimated general personal property value for the first general personal property tax year the levy will be collected. (**Note:** If the first year the proposed levy will be assessed against real property is tax year 2008, then the first year that levy will be assessed against personal property will be 2009.)

Using the estimated values published on the Department of Taxation’s Web site at the address provided above, enter the estimated general personal property value for the first general personal property tax year the levy will be collected. (**Note:** If the first year for which the levy will be assessed against real property is tax year 2008, then the first tax year that levy will be assessed against personal property will be 2009.) Since telecommunica-

tions companies are the only general businesses that are still liable for the personal property tax, and then only for tax years 2009 and 2010, only the estimated value of the telecommunications property should be entered on this line. No entries should be made on this line for levies that will first be effective for real property for tax year 2010 or thereafter.

Multiply the sum of the current rate and increase rate times the tax value, then divide by 1,000 to get tax revenue in dollars.

Line 5. Enter the amount of the reimbursement payment (if any) the subdivision will receive for a qualified renewal levy for the first general personal property tax year the proposed levy will be or would be in effect. (**Note:** If the first year the proposed levy will be assessed against real property is tax year 2008, then the first year that levy will be assessed against personal property will be 2009.)

For personal property tax years 2007-2010, reimbursement amounts for qualifying levies are posted on the Department of Taxation's Web site. For tax years 2011-2017, potential reimbursement amounts will be posted as those tax years are imminent, but reimbursement payments for renewals of qualified levies for those tax years will only be made to the extent the original qualifying levy existed. No reimbursement is available for the increased portion of the renewal levy.

Line 6. Add the revenue amounts in lines 1 through 5 and enter total here. Place this amount on the line provided in Item 2 on form DTE 140R.

VILLAGE OF HARVEYSBURG, OHIO

RESOLUTION 2023- 07

RESOLUTION OF NECESSITY DECLARING IT NECESSARY TO LEVY AN OPERATING LEVY TAX OUTSIDE THE 10-MILL LIMITATION AND REQUESTING CERTIFICATION FROM THE WARREN COUNTY AUDITOR

WHEREAS, the Village Council wishes to create a renewal levy plus increase for a five-year period of time effective with tax year 2023, calendar year 2024.

Now, therefore, be it ordained by the Council of the Village of Harveysburg, Warren County, Ohio, with at least two-thirds of all members elected concurring:

Section 1: That it is necessary to submit a renewal and increase levy in tax for the benefit of the Village of Harveysburg, Warren County, Ohio.

Section 2: That said Operating Levy tax is for the purpose of current operating expenses, pursuant to ORC 5705.19(A).

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Section 5: That the question of the additional millage tax levy shall be submitted to the electors of the Village of Harveysburg at the election at the usual places in said Village on the 7th day of November, 2023.

Section 6: That said levy to be placed upon the tax lists commencing with the tax year 2023.

Section 7: That the Village Fiscal Officer, Clerk, and/or Treasurer is hereby directed to certify copies of this Resolution to the Warren County Auditor, immediately after its passage and requesting the Warren County Auditor to certify to the Village Council the proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of revenue to be generated by the proposed tax, as required by law.

Section 8: This Resolution was adopted in an open public session pursuant to section 121.22 of the Ohio Revised Code.

Section 9: This Resolution shall be deemed an emergency measure for the Village welfare and thereby the three readings as required by law are waived.

Date Adopted: June 12, 2023

Richard H. Verga

Richard Verga, Mayor

Mary A. Wilkie

Mary Wilkie, Fiscal Officer

Approved as to Form:

Chase T. Kirby

Chase T. Kirby, Solicitor