

FILED

JAN 27 2023

TIFFANY RIDGEWAY
JACKSON COUNTY AUDITOR

Sponsor Lemaster

RESOLUTION #2023-06

RESOLUTION TO PROCEED ON THE ISSUE OF A RENEWAL LEVY IN EXCESS OF THE TEN- MILL LIMITATION FOR THE PURPOSE OF MAINTAINING AND OPERATING CEMETERIES AS AUTHORIZED BY R.C. 5705.19(T), AND DECLARING AN EMERGENCY

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the City of Wellston and thereby, it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of maintaining and operating cemeteries in the City of Wellston, Jackson County, Ohio.

WHEREAS, the Council for the City of Wellston, pursuant to R.C. 5705.03, previously passed a resolution declaring the necessity to levy a tax outside of the ten-mill limitation, for the purpose of maintaining and operating cemeteries, said purposes being authorized by **R.C. 5705.19(T)** and requesting the Jackson County Auditor to certify to this Council the total current tax valuation of the City, the levy's estimated effective rate, calculated using the rate described in division (B)(2)(b) or (d) of R.C. 5705.03, expressed in dollars, rounded to the nearest dollar, for each \$100,000 of the county auditor's appraised value, and the dollar amount of revenue, rounded to the nearest dollar, that would be generated by the specified number of mills for each one dollar of taxable value if said 1.0 mill renewal tax were approved by the electors. The Auditor has so certified to this Council.

NOW THEREFORE, BE IT RESOLVED, by the legislative authority of the City of Wellston, Jackson County, State of Ohio, with at least two thirds of its members in concurrence, as follows:

1. The amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the City of Wellston and thereby it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of maintaining and operating cemeteries, said purposes being authorized by **R.C. 5705.19(T)**.
2. Said levy shall be a renewal levy of a one (1.0) mill existing levy at a rate not to exceed one (1.0) mill for each dollar of valuation, hat the county auditor estimates will collect \$65,000 annually, at a rate not exceeding one (1.0) mills for each \$1 of taxable value, which amounts to \$32.87 for each \$100,000 of the county auditor's appraised value, for five years commencing with the 2023 tax year; first due and collected in calendar year 2024; and to be levied upon the entirety of the territory of the City of Wellston.

3. This Council resolves that this ballot measure shall be submitted to the entirety of the territory of the City of Wellston at the May 2, 2023 general election. A majority vote is necessary for passage of the levy.
4. The form and language of the ballot to be used at said election, as prepared by the Board of Elections, shall be substantially as follows:

“PROPOSED TAX LEVY – (RENEWAL)
CITY OF WELLSTON
JACKSON COUNTY, OHIO

A Majority Affirmative Vote Is Necessary For Passage

A renewal of a one (1.0) mill tax for the benefit of the City of Wellston, for the purpose of maintaining and operating cemeteries, that the county auditor estimates will collect \$65,000 annually, at a rate not exceeding one (1.0) mill for each \$1 of taxable value, which amounts to \$32.87 for each \$100,000 of the county auditor's appraised value, for a period of five (5) years, commencing in 2023, first due in calendar year 2024.

FOR THE TAX LEVY
AGAINST THE TAX LEVY”

5. The Clerk of Council is instructed to certify a copy of this Resolution to Proceed, the Auditor's Certification and the prior Resolution of Necessity to the Jackson County Board of Elections and to the Jackson County Auditor.
6. This Council finds and determines that all formal actions of this Council and of any of its committees concerning and relating to the adoption of this Resolution were taken in an open meeting of this Council or committees, and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in meetings open to the public in compliance with R.C. 121.22.
7. This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and to meet a situation affecting health, property and the public peace and shall be in full force and effect immediately upon adoption.

PASSED AND ADOPTED by the legislative authority of the City of Wellston this 26th day of January 2023.



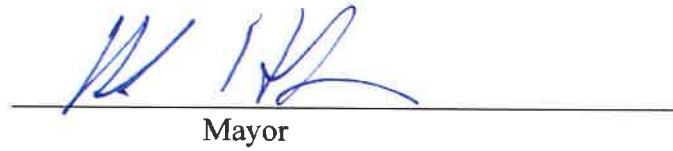
President of Council

ATTEST:



Clerk of Council

Approved this day of January 26th, 2023.



Mayor

Published in accordance with the law and posted 1/27/2023 through 2/27/2023 at The Store, Wellston City Hall, Wellston Senior Citizens' Center, the Wellston Public Library, and the Wellston Post Office.

Prepared by Randy H. Dupree, Law Director, City of Wellston

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev 12/22
R.C. 5705.01, 5705.03

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

The county auditor of Jackson County, Ohio, does hereby certify the following.

1. On January 17, 2023, the taxing authority of the City of Wellston (political subdivision name) certified a copy of its resolution or ordinance adopted January 5, 2023 requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (1.00) mills, to levy a tax outside the 10-mill limitation for purposes pursuant to Revised Code § 5705.19(G) to be placed on the ballot at the May 2, 2023 election. The levy type is Renewal.

2. 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 \$ 65,000.00.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 68,070,870.00.

4. The millage for the requested levy is (0.001) mills per \$1 of taxable value, which amounts to \$ 32.87 for each \$100,000 of the county auditor's appraised value.

Cynthia Ridgway
Auditor's signature

1/20/2023
Date

Instructions

1. "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.
2. 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).
3. "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.
4. 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.
5. "The county auditor's appraised value" means the true value in money of real property. R.C. 5705.01(P).
6. 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).
7. 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.