

TO: Mayor Stefan C. Densmore  
Members of Village Council

FROM: Terrence M. Donnellon

RE: Special Meeting of Council – June 1

DATE: June 1, 2021

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The following legislation is on the Agenda for a Special Meeting of Village Council:

1. **Resolution No. 2021 – 17**

***An Alternative Resolution Declaring The Necessity Of Levying A Tax In Excess Of The 10-Mill Limitation Equal To 14.0 Mills And Requesting The County Auditor To Certify Matters In Connection Therewith And Declaring An Emergency***

2. **Resolution No. 2021 – 18**

***An Alternative Resolution Declaring The Necessity Of Levying A Tax In Excess Of The 10-Mill Limitation Equal To 15.0 Mills And Requesting The County Auditor To Certify Matters In Connection Therewith And Declaring An Emergency***

3. **Resolution No. 2021 – 19**

***An Alternative Resolution Declaring The Necessity Of Levying A Tax In Excess Of The 10-Mill Limitation Equal To 16.0 Mills And Requesting The County Auditor To Certify Matters In Connection Therewith And Declaring An Emergency***

Again, my apologies for the drafting error in the three Resolutions we adopted last week to certify the potential tax levies to the County Auditor to support firefighting and Emergency Medical Services.

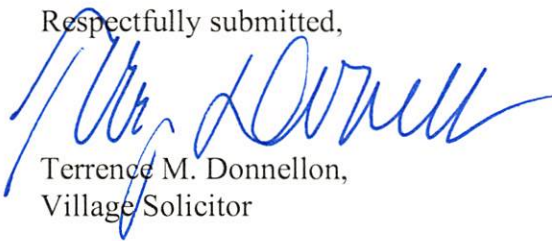
Enclosed are three Alternative Resolutions noting the appropriate assessment date to be calendar year 2022 with collections in calendar year 2023. The Resolutions as previously enacted mirrored the 2.0 mill renewal levy and potentially could create a double tax levy for Village residents in 2022.

We are still awaiting clarification from the Hamilton County Auditor as to whether or not these revised Resolutions meet the tax levy law since in a very unusual manner we are passing the issue at the November ballot, but not beginning the tax for another year, which is atypical.

These Alternative Resolutions should prevent double taxation, but we already have the other Resolutions in place which I am not repealing in the event the County Auditor wants the language which is typical for a tax Resolution.

Thank you for your patience and thank you for agreeing to the Special Meeting to pass these three pieces of legislation.

Respectfully submitted,



Terrence M. Donnellon,  
Village Solicitor

TMD/lld

Enclosures

cc: Ron Hirth, Village Administrator  
Andy Lanser, Asst. Village Administrator

**RESOLUTION NO. 2021 - 17**

**AN *ALTERNATIVE* RESOLUTION DECLARING THE NECESSITY OF LEVYING  
A TAX IN EXCESS OF THE 10-MILL LIMITATION EQUAL TO 14.0 MILLS  
AND REQUESTING THE COUNTY AUDITOR TO CERTIFY MATTERS  
IN CONNECTION THEREWITH AND DECLARING AN EMERGENCY**

**WHEREAS**, on May 24, 2021, Council did enact Resolution No. 2021-14 entitled, *A Resolution Declaring the Necessity of Levying a Tax in Excess of the 10-Mill Limitation Equal to 14.0 Mills and Requesting the County Auditor to Certify Matters in Connection Therewith and Declaring an Emergency*, to enable the Village to request certification from the County Auditor of the amounts to be generated from a tax levy for firefighting and Emergency Medical Services for the Village of Golf Manor; and

**WHEREAS**, it was noted incorrectly in Section III the year in which such levy would be first placed upon the tax list and duplicate for first collection, and the calendar year in which first collection would be made and received; and

**WHEREAS**, with the complexities surrounding a potential withdrawal from the Little Miami Fire and Rescue District as authorized under R.C. § 505.371, and to avoid double taxation, Council believes it is appropriate to pass such Alternative Resolution, placing such tax levy upon the tax duplicate commencing in tax year 2022 for first collection in calendar year 2023 to follow the statutory process and to obtain as much information as possible in making a final decision; and

**WHEREAS**, in order to properly enact such Alternative Resolution, the following Resolution is adopted by Council.

**NOW THEREFORE, BE IT RESOLVED** by the Council of the Village of Golf Manor, Hamilton County, Ohio, that:

**SECTION I.** Pursuant to provisions of Section 5705.19 of the Ohio Revised Code, it is necessary that a tax be levied in excess of the 10-mill limitation for the benefit of the Village of Golf Manor for the purpose of contracting for firefighting and emergency medical services for the Village of Golf Manor at a rate not exceeding 14.0 mills for each One Dollar (\$1.00) of valuation which amounts to Fourteen Dollars (\$14.00) for each One Thousand Dollars (\$1,000.00) of valuation for a continuing period of years, which is a *new* levy of 14.0 mills in the event the Village Council chooses to withdraw from the Little Miami Joint Fire and Rescue District.

**SECTION II.** This is a new 14.0 mill levy and shall be levied on all real property located within the Village of Golf Manor, which is sited solely within Hamilton County, Ohio.

**SECTION III.**

The question of the passage of said tax levy shall be submitted to the electors of the Village at the General Election to be held on November 2, 2021. If approved by a majority of the electors voting at such election, said tax levy shall first be placed upon the 2022 tax list and duplicate for first collection in the calendar year 2023.

**SECTION IV.**

Pursuant to Section 5705.03 of the Ohio Revised Code, the County Auditor is hereby requested to certify to this Council the total current tax valuation of the Village of Golf Manor and the dollar amount of revenue that would be generated by the number of mills specified in Section 1 hereof, and the Clerk of Council is hereby directed to certify forthwith a copy of this Resolution to the County Auditor at the earliest possible time so that the County Auditor may certify such matters in accordance with such Section 5705.03 to be able to appropriately consider, pass and file a Resolution of necessity for consideration at the November 2, 2021 General Election.

**SECTION V.**

In order to meet the statutory requirements for certification to place this levy on the ballot, and to meet the fiscal needs of the Village, this Resolution is declared to be an emergency measure necessary for the public health, safety and welfare, and shall take effect immediately upon passage.

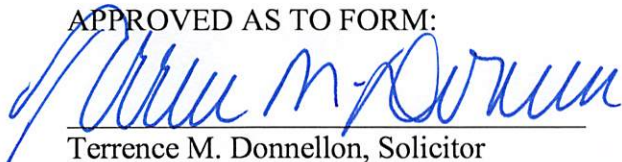
PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Mayor Stefan C. Densmore

ATTEST:

\_\_\_\_\_  
Anna Gedeon, Assistant Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Terrence M. Donnellon, Solicitor

**RESOLUTION NO. 2021 - 18**

**AN *ALTERNATIVE* RESOLUTION DECLARING THE NECESSITY OF LEVYING  
A TAX IN EXCESS OF THE 10-MILL LIMITATION EQUAL TO 15.0 MILLS  
AND REQUESTING THE COUNTY AUDITOR TO CERTIFY MATTERS  
IN CONNECTION THEREWITH AND DECLARING AN EMERGENCY**

**WHEREAS**, on May 24, 2021, Council did enact Resolution No. 2021-15 entitled, *A Resolution Declaring the Necessity of Levying a Tax in Excess of the 10-Mill Limitation Equal to 15.0 Mills and Requesting the County Auditor to Certify Matters in Connection Therewith and Declaring an Emergency*, to enable the Village to request certification from the County Auditor of the amounts to be generated from a tax levy for firefighting and Emergency Medical Services for the Village of Golf Manor; and

**WHEREAS**, it was noted incorrectly in Section III the year in which such levy would be first placed upon the tax list and duplicate for first collection, and the calendar year in which first collection would be made and received; and

**WHEREAS**, with the complexities surrounding a potential withdrawal from the Little Miami Fire and Rescue District as authorized under R.C. § 505.371, and to avoid double taxation, Council believes it is appropriate to pass such Alternative Resolution, placing such tax levy upon the tax duplicate commencing in tax year 2022 for first collection in calendar year 2023 to follow the statutory process and to obtain as much information as possible in making a final decision; and

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**SECTION II.** This is a new 15.0 mill levy and shall be levied on all real property located within the Village of Golf Manor, which is sited solely within Hamilton County, Ohio.



**SECTION III.** The question of the passage of said tax levy shall be submitted to the electors of the Village at the General Election to be held on November 2, 2021. If approved by a majority of the electors voting at such election, said tax levy shall first be placed upon the 2022 tax list and duplicate for first collection in the calendar year 2023.

**SECTION IV.** Pursuant to Section 5705.03 of the Ohio Revised Code, the County Auditor is hereby requested to certify to this Council the total current tax valuation of the Village of Golf Manor and the dollar amount of revenue that would be generated by the number of mills specified in Section 1 hereof, and the Clerk of Council is hereby directed to certify forthwith a copy of this Resolution to the County Auditor at the earliest possible time so that the County Auditor may certify such matters in accordance with such Section 5705.03 to be able to appropriately consider, pass and file a Resolution of necessity for consideration at the November 2, 2021 General Election.

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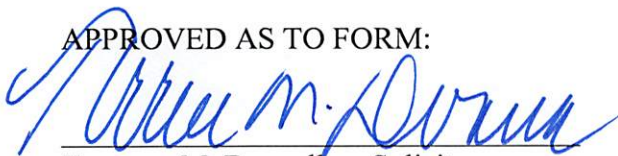
PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

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Mayor Stefan C. Densmore

ATTEST:

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Anna Gedeon, Assistant Clerk

APPROVED AS TO FORM:

  
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Terrence M. Donnellon, Solicitor

## RESOLUTION NO. 2021 - 19

### **AN *ALTERNATIVE* RESOLUTION DECLARING THE NECESSITY OF LEVYING A TAX IN EXCESS OF THE 10-MILL LIMITATION EQUAL TO 16.0 MILLS AND REQUESTING THE COUNTY AUDITOR TO CERTIFY MATTERS IN CONNECTION THEREWITH AND DECLARING AN EMERGENCY**

**WHEREAS**, on May 24, 2021, Council did enact Resolution No. 2021-16 entitled, *A Resolution Declaring the Necessity of Levying a Tax in Excess of the 10-Mill Limitation Equal to 16.0 Mills and Requesting the County Auditor to Certify Matters in Connection Therewith and Declaring an Emergency*, to enable the Village to request certification from the County Auditor of the amounts to be generated from a tax levy for firefighting and Emergency Medical Services for the Village of Golf Manor; and

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**SECTION II.** This is a new 16.0 mill levy and shall be levied on all real property located within the Village of Golf Manor, which is sited solely within Hamilton County, Ohio.

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The question of the passage of said tax levy shall be submitted to the electors of the Village at the General Election to be held on November 2, 2021. If approved by a majority of the electors voting at such election, said tax levy shall first be placed upon the 2022 tax list and duplicate for first collection in the calendar year 2023.

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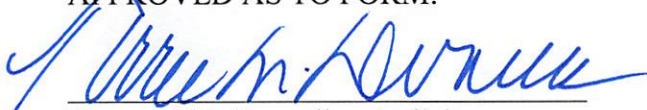
PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

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Mayor Stefan C. Densmore

ATTEST:

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Anna Gedeon, Assistant Clerk

APPROVED AS TO FORM:

  
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