



MEMORANDUM

TO: Mayor Stefan C. Densmore and Members of the Village of Golf Manor Council

FROM: Benjamin Yoder, Village Solicitor

DATE: April 17, 2026

RE: Legislation for April 21, 2026 Village Council Meeting

The following items are on the Agenda for the April 21, 2026, meeting of the Village of Golf Manor Council:

1. ACTING VILLAGE ADMINISTRATOR JOB DESCRIPTION

Pursuant to Village Codified Ordinance 119.021, "The Mayor shall prepare a job description for the position of Village Administrator consistent with the obligations and duties as outlined in this Code of Ordinances and as may be approved from time to time by Council." Such job description shall be affirmed by Council.

Council discussed this item at the February 17, 2026 meeting. From that discussion, the Village Administrator Job Description has been revised to include more clarifying language. This revised job description for Acting Village Administrator is being presented to Council for Council's consideration.

LEGISLATION

The first two resolutions relate to the renewal levies which were before Council previously, at the January 2026 meeting. However, the Village must start the process over completely to adhere to new statutory requirements.

2. RESOLUTION 2026 - 6

This is a Resolution of Necessity for a Renewal Levy involving the Current Expenses Levy. This Resolution was prepared by Rebecca Princehorn who is a public finance attorney with Bricker Graydon Wyatt. One copy of this Resolution is to be promptly certified to the Hamilton County Auditor and prior to the Village Council's passage of a separate Resolution to Proceed, which will be presented at Council's May 2026 meeting.

3. RESOLUTION 2026 - 7

This is a Resolution of Necessity for a Renewal Levy involving the Streets and Roads Levy. This Resolution was also prepared by Rebecca Princehorn who is a public finance attorney with Bricker Graydon Wyatt. Similar to Resolution 2026-6, one copy of this Resolution is to be promptly certified to the Hamilton County Auditor and prior to the Village Council's passage of a separate Resolution to Proceed, which will be presented at Council's May 2026 meeting.

VILLAGE OF GOLF MANOR
ACTING VILLAGE ADMINISTRATOR JOB DESCRIPTION

Title:	Acting Village Administrator
Reports to:	Mayor
Department:	Administration

I. POSITION SUMMARY

The position of Acting Village Administrator is authorized by the Village of Golf Manor (“Village”) Charter 5.03 and Ohio Revised Code 735.273 and shall include the duties and responsibilities as outlined herein and as set forth by Village Charter, the Codified Ordinances of Golf Manor, Ohio, 1996 (“Codified Ordinances”), and the Ohio Revised Code. The Acting Village Administrator shall be appointed by the Mayor but shall not take office unless his or her appointment has been approved by a majority vote of Village Council.

The Village Administrator serves at the pleasure of the Mayor and Village Council and works collaboratively with department heads, the Village Solicitor, staff, residents, and regional partners.

II. ESSENTIAL FUNCTIONS AND JOB DUTIES

The Acting Village Administrator shall be under the general supervision and control of the Mayor and shall have such powers and duties as may be designated by Council and allowable by Ohio law for Village Administrators, including but not limited to:

- Supervise all Department Heads, officers, employees, agents, clerks and assistants employed by the Village.
- Make recommendations to the Mayor with the advice and consent of Council as appropriate by the Charter or Ohio law for the appointment of the Chief of Police and Chief of the Fire Department.
- Establish the budget for the Village and monitor all expenditures within the budget.
- Make contracts, purchase supplies and materials, and provide labor for any work under his or her supervision involving not more than the similar limitation prescribed by Village Administrators under State statute.
 - The process for contracting, including competitive bidding, or exceptions to the requirements for competitive bidding, shall be governed by Ohio law.
 - The Acting Village Administrator shall seek the authorization and direction of Council when an expenditure other than the compensation of persons employed by the Village exceeds the similar limitation prescribed for Village Administrators under State statute.

- Regularly communicate with the Mayor to receive general supervision, to provide status updates, and other information concerning the duties and tasks of Acting Village Administrator.
- Attend meetings of the Village Council and other Village related functions.
- Be available to the Mayor, Village Council, and Village employees at all times both during normal Village business hours and after hours as needed.
- Perform other related duties as assigned by the Mayor and as may be designated by Village Council.

III. RESIDENCY

Pursuant to Codified Ordinance 119.04, the Acting Village Administrator need not be a resident of the Village of Golf Manor.

This job description in no manner states or implies that these are the only duties and responsibilities which may be performed by the Acting Village Administrator. The Acting Village Administrator will be required to follow the instructions and perform such duties as required by the Mayor and/or Council.

**VILLAGE COUNCIL
VILLAGE OF GOLF MANOR, OHIO**

RESOLUTION NO. 2026-6

**RESOLUTION OF NECESSITY TO LEVY A RENEWAL TAX
IN EXCESS OF THE TEN-MILL LIMITATION**

(Ohio Revised Code Sections 5705.03, 5705.19(A) and 5705.25)

WHEREAS, the Village of Golf Manor, Ohio (the “Village”) has determined in good faith that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary current expenses requirement of the Village of Golf Manor (the “Village”); and

WHEREAS, the Village is currently levying a 2.00 mill, five year levy for the purpose of current expenses (the “Existing Levy”), which Existing Levy was approved by the voters of the Village on November 2, 2021, and first placed on the tax list and duplicate in 2021 for collection in years 2022 through 2026; and

WHEREAS, a resolution declaring the necessity of levying a renewal tax outside the ten-mill limitation must be passed and certified to the County Auditor of Hamilton County (the “County Auditor”) in order to permit the Village Council (the “Council”) to consider the levy of such a renewal tax, and must request that the County Auditor certify to the Council the current total taxable value of the Village, the estimated property tax revenue, rounded to the nearest \$1, that will be produced by such renewal tax based on such total taxable value, and the amount of the renewal tax (based on the renewal tax’s “estimated effective rate” (as defined in Ohio Revised Code Section 5705.01(Q)), as required by Ohio Revised Code Section 5705.03(B)(2)(c)(i) expressed in dollars, rounded to the nearest \$1, for each \$100,000 of the “county auditor’s market value” (as defined in Ohio Revised Code Section 5705.01(P));

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Golf Manor, Ohio, two-thirds of all of the members thereof concurring, that:

SECTION I. It is necessary for the Village to renew all of the Existing Levy, which is a tax in excess of the ten-mill limitation, for the purpose of current expenses.

SECTION II. As authorized by Ohio Revised Code Section 5705.19(A), the question of such renewal tax levy (the “Renewal Levy”) shall be submitted to all of the electors of the entire territory of the Village at the election to be held on November 3, 2026. All of the territory of the Village is located in Hamilton County, Ohio.

SECTION III. The Renewal Levy shall be levied at a rate not exceeding 2.00 mills for each \$1 of taxable value upon the entire territory of the Village, for five years.

SECTION IV. The Renewal Levy shall include a levy on the tax list and duplicate for the 2026 tax year (commencing in 2026, first due in calendar year 2027), if approved by a majority of the electors voting thereon.

SECTION V. The Clerk of the Council is directed to promptly certify a copy of this Resolution to the County Auditor with instructions for the County Auditor to certify to the Council the current total taxable value of the Village, the estimated property tax revenue that will be produced by the Renewal Levy based on such total taxable value, and the amount of the Renewal Levy (based on its estimated effective rate) expressed in dollars for each \$100,000 of the county auditor’s market value.

**VILLAGE COUNCIL
VILLAGE OF GOLF MANOR, OHIO**

RESOLUTION NO.

SECTION VI.

It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were taken 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 Ohio Revised Code Section 121.22.

SECTION VII.

Pursuant to Section 9.02 of the Village Charter, this Resolution shall take effect upon its adoption and shall be certified forthwith to the election authorities.

PASSED this 21st day of April, 2026.

Mayor Stefan C. Densmore

ATTEST:

Clerk of Council

APPROVED AS TO FORM:

Benjamin Yoder, Village Solicitor

**VILLAGE COUNCIL
VILLAGE OF GOLF MANOR, OHIO**

RESOLUTION NO.

CERTIFICATE

The undersigned Clerk of the Council of the Village of Golf Manor, Ohio, hereby certifies that the foregoing is a true copy of a resolution duly adopted by the Council of said Village on April 21, 2026, and that a true copy thereof was certified to the County Auditor of Hamilton County, Ohio.

Clerk, Village Council
Village of Golf Manor, Ohio

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
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 Hamilton County, Ohio, does hereby certify the following:

1. On _____, 2026, the taxing authority of the Village of Golf Manor (political subdivision name) certified a copy of its resolution or ordinance adopted April 21, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (2.00) mills, to levy a tax outside the 10-mill limitation for current expenses purposes pursuant to Revised Code §5705.19(A), to be placed on the ballot at the November 3, 2026, 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 \$ _____.
3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ _____.
4. The millage for the requested levy is (2.00) mills per \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value.
5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is \$ _____, and _____% of those expenditures.

Auditor's signature

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.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 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 or fractions thereof per \$1 of valuation.
5. "The county auditor's market 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 dollar, 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 most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. 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.

**VILLAGE COUNCIL
VILLAGE OF GOLF MANOR, OHIO**

RESOLUTION NO. 2026-7

**RESOLUTION OF NECESSITY TO LEVY A RENEWAL TAX
IN EXCESS OF THE TEN-MILL LIMITATION**

(Ohio Revised Code Sections 5705.03, 5705.19(G) and 5705.25)

WHEREAS, the Village of Golf Manor, Ohio (the “Village”) has determined in good faith that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary streets and roads requirements of the Village of Golf Manor (the “Village”); and

WHEREAS, the Village is currently levying an 8.00 mill, ten year levy for the purpose of streets and roads (the “Existing Levy”), which Existing Levy was approved by the voters of the Village on November 8, 2016, and first placed on the tax list and duplicate in 2016 for collection in years 2017 through 2026; and

WHEREAS, a resolution declaring the necessity of levying a renewal tax outside the ten-mill limitation must be passed and certified to the County Auditor of Hamilton County (the “County Auditor”) in order to permit the Village Council (the “Council”) to consider the levy of such a renewal tax, and must request that the County Auditor certify to the Council the current total taxable value of the Village, the estimated property tax revenue, rounded to the nearest \$1, that will be produced by such renewal tax based on such total taxable value, and the amount of the renewal tax (based on the renewal tax’s “estimated effective rate” (as defined in Ohio Revised Code Section 5705.01(Q)), as required by Ohio Revised Code Section 5705.03(B)(2)(c)(i) expressed in dollars, rounded to the nearest \$1, for each \$100,000 of the “county auditor’s market value” (as defined in Ohio Revised Code Section 5705.01(P));

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Golf Manor, Ohio, two-thirds of all of the members thereof concurring, that:

SECTION I. It is necessary for the Village to renew all of the Existing Levy, which is a tax in excess of the ten-mill limitation, for the purpose of streets and roads.

SECTION II. As authorized by Ohio Revised Code Section 5705.19(G), the question of such renewal tax levy (the “Renewal Levy”) shall be submitted to all of the electors of the entire territory of the Village at the election to be held on November 3, 2026. All of the territory of the Village is located in Hamilton County, Ohio.

SECTION III. The Renewal Levy shall be levied at a rate not exceeding 8.00 mills for each \$1 of taxable value upon the entire territory of the Village, for ten years.

SECTION IV. The Renewal Levy shall include a levy on the tax list and duplicate for the 2026 tax year (commencing in 2026, first due in calendar year 2027), if approved by a majority of the electors voting thereon.

SECTION V. The Clerk of the Council is directed to promptly certify a copy of this Resolution to the County Auditor with instructions for the County Auditor to certify to the Council the current total taxable value of the Village, the estimated property tax revenue that will be produced by the Renewal Levy based on such total taxable value, and the amount of the Renewal Levy (based on its estimated effective rate) expressed in dollars for each \$100,000 of the county auditor’s market value.

**VILLAGE COUNCIL
VILLAGE OF GOLF MANOR, OHIO**

RESOLUTION NO.

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PASSED this 21st_ day of April, 2026.

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APPROVED AS TO FORM:

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1. On _____, 2026, the taxing authority of the Village of Golf Manor (political subdivision name) certified a copy of its resolution or ordinance adopted April 21, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (8.00) mills, to levy a tax outside the 10-mill limitation for streets and roads purposes pursuant to Revised Code §5705.19(G), to be placed on the ballot at the November 3, 2026, 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 \$ _____.
3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ _____.
4. The millage for the requested levy is (8.00) mills per \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value.
5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is \$ _____, and _____% of those expenditures.

Auditor's signature

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).
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6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, 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 most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
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