

CITY OF CHEVIOT
STATE OF OHIO
ORDINANCE NO. 24- 17

AN ORDINANCE TO PROCEED WITH SUBMISSION OF THE QUESTION OF LEVYING A 5.61 MILL TAX IN EXCESS OF THE TEN MILL LIMITATION FOR THE PURPOSE OF CURRENT EXPENSES IN THE CITY OF CHEVIOT, OHIO. (R.C. 5705.03, 5705.05, 5705.19(A), 5705.191, 5705.192, and 5705.25).

WHEREAS, the Cheviot City Council met in regular session on August 6, 2024, with the following members present:

David Voss
John Hardig
Brian Smyth
Lindsay Keeble
Stefanie Hawk
Troy Borgmann
Amy Richter

DAVID VOSS moved for the adoption of this resolution.

WHEREAS, on July 16, 2024, by Resolution No. 24-06, this Council declared the necessity to levy a tax in excess of the ten mill limitation; and

WHEREAS, in response to the resolution, the Hamilton County Auditor ("Auditor") has certified the following information to the City of Cheviot:

- 1) The total current tax valuation of the City of Cheviot is \$182,484,640.
- 2) The dollar amount of revenue that would be generated by the specified 5.61 mills is \$638,000.00. This rate of taxation amounts to \$98.00 in annual tax for each one hundred thousand dollars (\$100,000.00) of tax valuation.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CHEVIOT, STATE OF OHIO, TWO-THIRDS OF ALL MEMBERS THEREOF CONCURRING, THAT:

Section 1. This Council and the Hamilton County Board of Elections shall proceed with the submission of the question of the tax to the electors of the City of Cheviot.

Section 2. The rate of the tax levy, expressed in mills for each one dollar in tax valuation, as estimated by the Auditor, is as follows:

- a) 5.61 mills;
- b) This rate amounts to \$0.098 for each one hundred dollars of tax valuation;
- c) The levy, being a renewal levy, is the same rate as the existing tax levy.

Section 3. Pursuant to Section 5705.03(8)(1) of the Ohio Revised Code:

- a) The purpose of the levy is to provide funding for the current expenses of the City of Cheviot.

- b) The levy is a renewal levy. (There is no increase or decrease to the amount sought to be collected.)
- c) The sections of the Ohio Revised Code authorizing submission of the question of the tax are R.C. §§ 5705.03, 5705.05, 5705.19(A), 5705.191, 5705.192, and 5705.25.
- d) The term of the tax shall be five (5) years.
- e) The territory where the tax is to be levied shall be the entire territory of the City of Cheviot, Ohio.
- f) The question of the tax shall appear on the ballot of the general election on November 5, 2024.
- g) The ballot measure is to be submitted upon the entire territory of the City of Cheviot, Ohio.
- h) The tax will be first levied and collected as follows: The tax year in which the tax will first be levied is 2024. The calendar year in which the tax will first be collected is 2025.
- i) The entirety of the City of Cheviot lies within the boundaries of Hamilton County, Ohio.

Section 4. The Auditor of the City of Cheviot is hereby directed to certify the 5.61 mill levy to the Hamilton County Auditor and to the Hamilton County Board of Elections. Certification shall include copies of all of the following documents:

- a) Resolution of Necessity (Resolution No. 24-06, adopted on July 16, 2024);
- b) The Certification of the Hamilton County Auditor (dated July 25, 2024); and
- c) This Ordinance to Proceed

Certification shall occur by no later than 4:00 p.m. on August 7, 2024 (90 days prior to the general election).

The City Auditor shall also notify the Board of Elections to cause notice of the election on the question of levying the tax to be given as required by law.

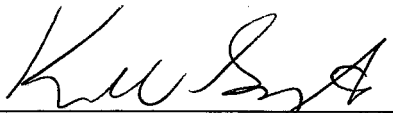
Section 5. The Board of Elections is hereby directed to submit substantially the following question to the electors at the election:

<p>OFFICIAL QUESTIONS AND ISSUES BALLOT GENERAL ELECTION NOVEMBER 5, 2024</p> <p>PROPOSED TAX LEW (RENEWAL) CITY OF CHEVIOT HAMILTON COUNTY, OHIO</p> <p>A majority affirmative vote is necessary for passage.</p>
<p>A renewal tax for the benefit of the City of Cheviot, Hamilton County, Ohio, for the purpose of current expenses at a rate not exceeding 5.61 mills for each one dollar of valuation, which amounts to \$0.098 for each one hundred dollars of valuation, for five (5) years commencing in 2024, first due in calendar year 2025.</p>

	FOR THE LEVY
	AGAINST THE LEVY

Section 6. All formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of the Council, and all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public in compliance with all legal requirements, including R.C. § 121.22.

Section 7. This ordinance shall be an emergency measure for the health, safety, and welfare of the citizens of Cheviot and shall take effect immediately. The emergency is necessary in order to comply with the time requirements of Chapter 57 of the Ohio Revised Code.


 Kerry Smyth
 President of Council

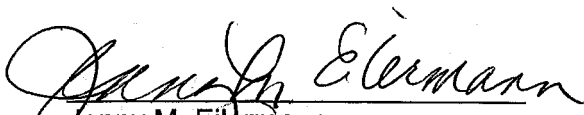
8/6/24
 Date passed

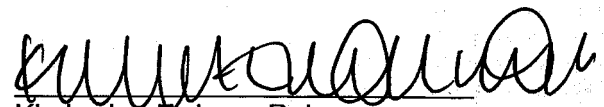

 Samuel D. Keller
 Mayor

8/6/24
 Date approved

Attest:

Approved as to form:


 Jenny M. Eilermann
 Clerk of Council


 Kimberlee Erdman Rohr
 Law Director

CERTIFICATE OF TRUE AND ACCURATE COPY

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing ordinance, Ordinance 24-17, is taken and copied from the original record of proceedings of the Council of the City of Cheviot, Hamilton County, Ohio, that it has been compared by me with the ordinance of record, and that it is a true and accurate copy. I further certify that the adoption of the resolution occurred in an open meeting held in compliance with R.C. 121.22.

CERTIFICATE OF PUBLICATION

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing ordinance, or a succinct summary, was published in the *Cincinnati Court Index*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates:

- 1) 8/9, 2024, and

2) 8/16, 2024.


Jenny M. Eildermann
Clerk of Council



Jessica E. Miranda

HAMILTON COUNTY AUDITOR

138 E. Court St., Cincinnati, OH 45202

www.hcauditor.org

**CERTIFICATE OF ESTIMATED PROPERTY TAX REVENUE
TO BE PRODUCED FROM A SPECIFIED AMOUNT OF MILLAGE**

Pursuant to Ohio Revised Code § 5705.03(B)

D.T.E. 140

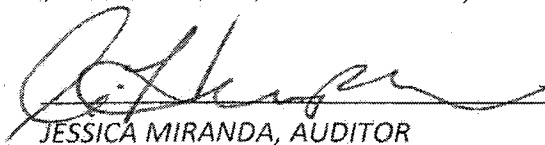
The County Auditor of Hamilton County, Ohio does hereby certify the following:

On July 25, 2024, the taxing authority of the Council of the City of Cheviot, County of Hamilton, Ohio, certified a copy of its Resolution No. 24-06 adopted July 16, 2024, requesting the County Auditor to certify the current taxable value of the City of Cheviot and the amount of revenue that would be produced by 5.61 mills. The levy is a tax outside the 10-mill limitation for the purpose of paying current expenses of the City of Cheviot, at a rate not exceeding 5.61 mills, pursuant to Section 5705.19(A) of the Ohio Revised Code, and will be placed on the ballot at the November 5, 2024, election. The levy type is a renewal of an existing 5.61 mills.

The estimated property tax revenue that will be produced by the stated millage, assuming the taxable value of the City of Cheviot remains constant throughout the life of the levy, is calculated to be \$638,000 per year.

The total taxable value of the City of Cheviot used in calculating the estimated property tax revenue is \$182,484,640.

The millage for the requested levy is 5.61, or 0.00561, mills per \$1 of taxable value, which amounts to \$98 for each \$100,000 of the county auditor's appraised value.


JESSICA MIRANDA, AUDITOR

Hamilton County, Ohio

7/25/24

Date



Jessica E. Miranda
HAMILTON COUNTY AUDITOR

138 E. Court St., Cincinnati, OH 45202
www.hcauditor.org

TAX LEVY INFORMATION

TAXING DISTRICT	<u>City of Cheviot</u>
ELECTION DATE	November 5, 2024
LEVY TYPE	Renewal
LEVY PURPOSE	Current Expense
TERM OF LEVY	5 Years
PROPOSED MILLAGE	5.61
ESTIMATED ANNUAL REVENUE	\$638,000
ESTIMATED ANNUAL COST TO HOMEOWNER \$100,000 MARKET VALUE*	\$98
CURRENT ANNUAL COST TO HOMEOWNER \$100,000 MARKET VALUE*	\$98

*Estimated cost based on a \$100,000 (market value) residential property receiving the non-business, owner occupancy, and sales tax credits on the qualifying levy.