

**CITY OF CHEVIOT  
STATE OF OHIO**

**RESOLUTION NO. 23-09**

**TO SUBMIT TO THE HAMILTON COUNTY BOARD OF ELECTIONS A PROPOSED NEW TAX LEVY TO BE VOTED UPON BY THE ELECTORS OF THE CITY OF CHEVIOT AT THE NOVEMBER 7, 2023 GENERAL ELECTION; AND TO DECLARE AN EMERGENCY.**

**WHEREAS**, the Council of the City of Cheviot desires to place before the electors of the City of Cheviot a new 3.00 mill tax levy; and

**WHEREAS**, the purpose of the new levy is for “providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs” in the City of Cheviot in accordance with Section 5705.19(I) of the Ohio Revised Code; and

**WHEREAS**, the proposed tax levy is necessary for the operation of the City and is in excess of the ten-mill limitation; and

**WHEREAS**, pursuant to Section 5705.03 of the Ohio Revised Code, the City of Cheviot has submitted the proposed 3.00 mill tax levy to the Hamilton County Auditor for certification; and

**WHEREAS**, on May 8, 2023, the Hamilton County Auditor issued a Certificate of Estimated Property Tax Revenue, which is attached hereto and made a part hereof.

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

Section 1. Pursuant to Sections 5705.03, 5705.19, 5705.191, and 5705.25 of the Revised Code, this Council requests that the Hamilton County Board of Elections takes the steps necessary to place on the ballot at the November 7, 2023 general election the following proposed tax levy:

- A. Type of Levy. The levy shall be a new tax levy authorized by Section 5705.19(I) of the Ohio Revised Code.
- B. Purpose of Levy. The purpose of the proposed 3.00 mill levy shall be for the purpose of meeting expenses for providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same,

including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs in the City of Cheviot in accordance with Section 5705.19(l) of the Ohio Revised Code.

- C. Calendar Year in Which Levy is Due. The proposed 3.00 mill tax levy shall first become due in calendar year 2024.
- D. Term of Levy. The term of the proposed 3.00 mill levy shall be five (5) years.

Section 2. This Council has determined that the amount of taxes which will be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the City of Cheviot, the proposed new 3.00 mill tax levy is outside of the ten-mill limitation, and it is necessary for providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs in the City of Cheviot in accordance with Section 5705.19(l) of the Ohio Revised Code.

Section 3. Upon passage of this resolution, the Clerk of Council shall immediately certify a copy of it to the Hamilton County Board of Elections, along with the Certificate of Estimated Property Tax Revenue, which has been provided by the Hamilton County Auditor.

Section 4. This resolution 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 5705 of the Ohio Revised Code and in order to ensure that the proposed levy appears on the November 7, 2023 ballot.

\_\_\_\_\_  
Kerry Smyth  
President of Council

\_\_\_\_\_  
Date passed

\_\_\_\_\_  
Samuel D. Keller  
Mayor

\_\_\_\_\_  
Date approved

Attest:

Approved as to form:

\_\_\_\_\_  
Jenny M. Eilermann  
Clerk of Council

\_\_\_\_\_  
Kimberlee Erdman Rohr  
Law Director

CERTIFICATE OF PUBLICATION

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing resolution, 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) \_\_\_\_\_, 2023, and
- 2) \_\_\_\_\_, 2023.

\_\_\_\_\_  
Jenny M. Eilermann  
Clerk of Council



# County of Hamilton

BRIGID KELLY  
AUDITOR

COUNTY ADMINISTRATION BUILDING  
138 EAST COURT STREET  
CINCINNATI, OHIO 45202

**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 May 3, 2023, the taxing authority of the Council of the City of Cheviot, County of Hamilton, Ohio, certified a copy of its resolution No. 23-06, adopted May 2, 2023, 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 3.00 mills. The levy is a tax outside the 10-mill limitation for the purpose of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs, at a rate not exceeding 3.00 mills, pursuant to Section 5705.19(l) of the Ohio Revised Code, and will be placed on the ballot at the November 7, 2023, election. The levy type is additional.

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 \$383,000 per year.

The total taxable value of the City of Cheviot used in calculating the estimated property tax revenue is \$127,787,760.

The millage for the requested levy is 3.00, or 0.00300, mills per \$1 of taxable value, which amounts to \$105 for each \$100,000 of the county auditor's appraised value.

  
\_\_\_\_\_  
BRIGID KELLY, AUDITOR  
Hamilton County, Ohio

  
\_\_\_\_\_  
Date

# County of Hamilton

BRIGID KELLY

—AUDITOR—

138 E. Court St. Rm. 504  
Cincinnati, Ohio 45202

## TAX LEVY INFORMATION

<b>TAXING DISTRICT</b>	<b><u>City of Cheviot</u></b>
<b>ELECTION DATE</b>	November 7, 2023
<b>LEVY TYPE</b>	Additional
<b>LEVY PURPOSE</b>	Fire/EMS
<b>TERM OF LEVY</b>	5 Years
<b>PROPOSED MILLAGE</b>	3.00
<b>ESTIMATED ANNUAL REVENUE</b>	\$383,000
<b>ESTIMATED ANNUAL COST TO HOMEOWNER \$100,000 MARKET VALUE*</b>	\$105
<b>CURRENT ANNUAL COST TO HOMEOWNER \$100,000 MARKET VALUE*</b>	\$0.00

\*Estimated cost based on a \$100,000 (market value) residential property not receiving the non-business, owner occupancy, and sales tax credits on the additional levy.