CITY OF CHEVIOT
STATE OF OHIO
ORDINANCE NO. 26-11

AN ORDINANCE TO PROCEED WITH SUBMISSION OF THE QUESTION OF LEVYING A 4.25 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 July 7, 2026, with the following members present:

~~Dan Morgan~~
Chris Watt
Eileen Borgmann
Hugo Petermann
Nick Jackson
Troy Borgmann
Amy Richter

Troy Borgmann moved for the adoption of this resolution.

WHEREAS, on June 16, 2026, by Resolution No. 26-06, 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 $184,507,640.00

2) The dollar amount of revenue that would be generated by the specified 3.00 mills is $158,674.00. This rate of taxation amounts to $18.00 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) 3.00 mills;

b) This rate amounts to $18.00 for each $100,000.00 of the county auditor's appraised value;

c) The dollar amount of revenue that would be generated by the specified 3.00 mills is $158,674.00 per year.

d) The levy, being a renewal levy, is the same rate as the existing tax levy.

Section 3. Pursuant to Section 5705.03(B)(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 3, 2026.

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 2026. The calendar year in which the tax will first be collected is 2027.

i) The entirety of the City of Cheviot lies within the boundaries of Hamilton County, Ohio, and does not have territory in any other county.

Section 4. The Auditor of the City of Cheviot is hereby directed to certify the 3.00 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. 26-06, adopted on June 16, 2026);

b) The Certification of the Hamilton County Auditor (dated July 6, 2026); and

c) This Ordinance to Proceed

Certification shall occur by no later than 4:00 p.m. on August 5, 2026 (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:

OFFICIAL QUESTIONS AND ISSUES BALLOT
GENERAL ELECTION
NOVEMBER 3, 2026

PROPOSED TAX LEVY (RENEWAL)
CITY OF CHEVIOT
HAMILTON COUNTY, OHIO

A majority affirmative vote is necessary for passage.
A renewal tax for the benefit of the City of Cheviot, Hamilton County, Ohio, for the purpose of current expenses, that the county auditor estimates will collect $158,674.00 annually, at a rate not exceeding 3.00 mills for each one dollar of taxable value, which amounts to $18.00 for each $100,000.00 of the county auditor's appraised value, for five (5) years commencing in 2026, first due in calendar year 2027.

	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.

Stefanie Hawk
President of Council

7/7/2026
Date passed

Samuel D. Keller
Mayor

7-7-26
Date approved

Attest:

Jenny M. Eilermann
Clerk of Council

Approved as to form:

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 26-11, 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) 7-10, 2026, and

2) 7-17, 2026.

Jenny M. Eilermann
Clerk of Council

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 June 29, 2026, the taxing authority of the City of Cheviot (political subdivision name) certified a copy of its resolution or ordinance adopted June 16, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (3.000) mills, to levy a tax outside the 10-mill limitation for current expense purposes pursuant to Revised Code § 5705.19(A) & 5705.05, 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 $ 158,674.00.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 184,507,640.00.

4. The millage for the requested levy is (3.000) mills per $1 of taxable value, which amounts to $ 18.00 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.

Timothy Ha..., ... 7/6/2026

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.