

**UNION TOWNSHIP – WARREN COUNTY**

**BOARD OF TRUSTEES – Special Meeting – July 25, 2022**

---

**CALLING THE MEETING TO ORDER:** The special meeting of the Union Township Board of Trustees was called to order by President of the Board, Fred Vonderhaar on Monday, 7/25/22 at 4:00 p.m. at the Union Township Municipal Building. The meeting was opened with the Fiscal Officer, Shelley Lamb, taking roll call of the trustees: Fred Vonderhaar, Tony Ledford & Chris Koch. Mr. Koch led prayer. Mr. Vonderhaar led everyone in the Pledge of Allegiance.

**CITIZENS IN ATTENDANCE (IF KNOWN):** Sharon Lawhorn & David Pittman were in attendance.

**NEW BUSINESS:** Mr. Vonderhaar stated this meeting was to gather the information needed to advance to the possible renewal of the 3.9 mill tax levy. Mr. Koch thanked Chief Napier for providing the information he requested regarding the levy. Mr. Koch & Mr. Ledford agreed this renewal should be the choice of the Union Township voters. Mr. Vonderhaar made a motion to adopt Resolution # 07252022-01 - Declaring It Necessary To Renew The 3.9 Mill Tax Levy & Requesting The Warren County Auditor To Certify The Total Current Tax Valuation Of Union Township & The Dollar Amount Of Revenue To Be Generated By The Levy (see attached), seconded by Mr. Ledford. The motion was carried by all “yeas”.

**ADJOURNMENT:** Mr. Vonderhaar made a motion to close the meeting at 4:12 p.m. seconded by Mr. Ledford. The motion was carried by all “yeas”.

The Board of Township Trustees of the Union Township, Warren County, Ohio, met in special session at 4:00 p.m., on the 25<sup>th</sup> day of July, 2022, at the administrative offices of the Township, with the following members present: Fred Vonderhaar, Chris Koch, and Tony Ledford

Mr. Vonderhaar moved the adoption of the following resolution:

**UNION TOWNSHIP, OHIO**

**RESOLUTION NO. 07252022-01**

**A RESOLUTION DECLARING IT NECESSARY TO RENEW AN EXISTING 3.9-MILL TAX LEVY AND REQUESTING THE WARREN COUNTY AUDITOR TO CERTIFY THE TOTAL CURRENT TAX VALUATION OF THE TOWNSHIP AND THE DOLLAR AMOUNT OF REVENUE THAT WOULD BE GENERATED BY THAT RENEWAL LEVY**

**WHEREAS**, this Board of Township Trustees (the "Board") previously authorized a 3.9-mill tax levy pursuant to Sections 5705.19(I) and 5705.191 of the Ohio Revised Code to be placed on the ballot at the election occurring on November 7, 2017 (the "2017 Tax Levy"), and a majority of the electors of Union Township, Ohio (the "Township") approved the 2017 Tax Levy; and

**WHEREAS**, the 2017 Tax Levy was approved as a five-year tax levy, commencing in 2017 with first collection occurring in 2018, and such levy shall expire after calendar year 2022; and

**WHEREAS**, this Board finds that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax list and duplicate will be insufficient to provide an adequate amount for the necessary requirements of the Township and that it is necessary to renew the 2017 Tax Levy, in its entirety, with a tax in excess of that 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 Ohio 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, all within the Township, for a five-year period of time; and

**WHEREAS**, in accordance with Section 5705.03(B) of the Ohio Revised Code, in order to submit the question of a tax levy pursuant to Sections 5705.19(I) and 5705.191 of the Ohio Revised Code, this Board must request that the Warren County Auditor certify (a) the total

current tax valuation of the Township and (b) the dollar amount of revenue that would be generated by such levy; and

**WHEREAS**, in accordance with Section 5705.03(B) of the Ohio Revised Code, upon receipt of a certified copy of a resolution of this Board declaring the necessity of the tax, stating its purpose, whether it is an additional levy or a renewal or replacement of an existing tax, and the section of the Ohio Revised Code authorizing its submission to the electors, and requesting such certification (among other specific requirements set forth in Section 5705.03(B) of the Ohio Revised Code, which are contained this resolution), the County Auditor is to certify the total current tax valuation of the Township and the dollar amount of revenue that would be generated by the proposed levy;

**NOW THEREFORE BE IT RESOLVED** by the Board of Township Trustees of Union Township, Warren County, Ohio, two-thirds of all the members elected thereto concurring, that:

**SECTION 1.** This Board declares that it is necessary to renew the 2017 Tax Levy in its entirety (that is, the entire 3.9-mills) for five years, by virtue of levying a tax as an ad valorem property tax outside of the ten-mill limitation for the purposes 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 Ohio 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, all within the Township, and that it intends to submit the question of that renewal tax levy to the electors of the Township at an election on November 8, 2022, as authorized by Section 5705.19(I) and 5705.191 of the Ohio Revised Code. The millage rate of the renewal tax levy shall not exceed three and nine tenths (3.9) mills for each one dollar (\$1.00) of valuation, which amounts to thirty-nine cents (\$.39) for each one hundred dollars (\$100.00) of valuation, for a five-year period of time.

**SECTION 2.** The question of the passage of said renewal tax levy shall be submitted to the electors of the Township at an election to be held on November 8, 2022. If approved by the electors, said renewal tax levy shall first be placed upon the 2022 tax list and duplicate, for first collection in calendar year 2023. The renewal tax shall be levied upon the entire territory of the Township and the ballot measure shall be submitted to the entire territory of the Township. The Township is located entirely within Warren County, Ohio.

**SECTION 3.** Pursuant to Section 5705.03 of the Ohio Revised Code, the county auditor is hereby requested to certify to this Board (a) the total current tax valuation of the Township and (b) the dollar amount of revenue that would be generated by the number of mills specified in Section 1 hereof, and the Fiscal Officer of Board is hereby authorized and directed to certify a copy of this resolution to the County Auditor at the earliest possible time so that said County Auditor may certify such matters in accordance with such Section 5705.03 of the Ohio Revised Code.

**SECTION 4.** It is found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and that all deliberations of this Board, 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 Section 121.22 of the Ohio Revised Code, and the rules of this Board adopted in accordance therewith.

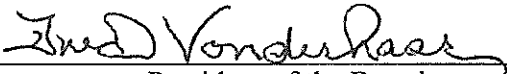
[Remainder of this page intentionally left blank]

Mr. Ledford seconded the motion, and the roll being called upon the question of adoption of the resolution the vote resulted as follows:

AYE: Mr. Vonderhaar, Mr. Koch, Mr. Ledford

NAY: None

ADOPTED this 25<sup>th</sup> day of July, 2022.

  
\_\_\_\_\_  
President of the Board

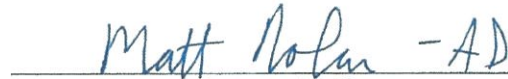
**CERTIFICATE**

The undersigned hereby certifies that the text of the foregoing resolution is taken and copied from the record of proceedings of a meeting of the Board of Township Trustees of Union Township, Ohio held on July 25, 2022. The undersigned further certifies that the same has been compared by me with said record and it is a true and correct copy thereof, together with a true and correct copy of excerpts from the minutes of said meeting to the extent pertinent to the consideration and adoption of said resolution.

  
Fiscal Officer

**RECEIPT**

The undersigned hereby acknowledges this day receipt of a certified copy of the foregoing resolution.

  
County Auditor  
Warren County, Ohio

Dated: July 26, 2022

## Certificate of Estimated Property Tax Revenue

Use this form when a taxing authority certifies a millage rate and requests the revenue produced by that rate.

The county auditor of Warren County, Ohio, does hereby certify the following:

1. On July 26, 2022, the taxing authority of the Union Township (political subdivision name) certified a copy of its resolution or ordinance adopted July 25, 2022, requesting the county auditor to certify the current tax valuation of the subdivision and the amount of revenue that would be produced by three & 9 tenths (3 .9 ) mills, to levy a tax outside the 10-mill limitation for Fire & EMS purposes pursuant to Revised Code § 5705.19(l) & 5705.19, to be placed on the ballot at the November 8, 2022, election. The levy type is Renewal.

2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the subdivision remains constant throughout the life of the levy, is calculated to be \$ 499,728.

3. The total tax valuation of the subdivision used in calculating the estimated property tax revenue is \$ 174,678,690.

Matt Nolan -AD 7-26-22  
Auditor's signature Date

### Instructions

1. "Total tax valuation" 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 personal and 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.
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, (4) renewal with a decrease, (5) replacement, (6) replacement with an increase and (7) replacement with a decrease levies.
4. 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.

**Worksheet to Calculate Revenue for Form DTE 140R  
When a Taxing Authority Certifies a Rate and Requests  
the Revenue Produced by that Rate for Renewal Levies**

DTE 140R-W2  
Rev. 8/08  
O.R.C. §5705.03(B)

Calculation of Revenue

	<u>Tax Value</u>		<u>Millage Rate</u>			<u>Revenue</u>
1. Class I Real – Res/Ag	\$ <u>156,665,610.00</u>	X	<u>2</u> . <u>75</u>	÷	1,000 =	\$ <u>430,830.00</u>
2. Class II Real – Other	\$ <u>7,512,400.00</u>	X	<u>3</u> . <u>72</u>	÷	1,000 =	\$ <u>27,946.00</u>
3. Public Utility Personal	\$ <u>10,500,680.00</u>	X	<u>3</u> . <u>9</u>	÷	1,000 =	\$ <u>40,952.00</u>
4. General Personal	\$ _____	X	_____ . _____	÷	1,000 =	\$ _____
5. Personal Property Phase-out Reimbursement Payment						\$ _____
6. Total Revenue						\$ <u>499,728.00</u>

**Instructions**

**Line 1.** Enter tax valuation of all Class I real property (residential and agricultural property) included on the tax list most recently certified for collection. Enter the existing effective tax rate in mills for Class I. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 2.** Enter tax valuation of all class II real property (all other real property) included on the tax list most recently certified for collection. Enter the existing effective tax rate in mills for Class II. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 3.** Enter the estimated valuation of public utility personal property for the first tax year the levy will be assessed against public utility personal property. To determine the public utility valuation, please refer to the values in the appropriate spreadsheet available at:

[www.tax.ohio.gov/channels/government/services\\_for\\_local\\_govts.stm](http://www.tax.ohio.gov/channels/government/services_for_local_govts.stm)

**Note:** Public utility personal property taxes are assessed at the same time as real property taxes, except, beginning in 2007, telecommunications property. The public utility values in the spreadsheets reflect the shift of telecommunications property to general business property.

Enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 4.** Using the estimated values published on the Department of Taxation's Web site at the address provided above, enter the estimated general personal property value for the first general personal property tax year the levy will be collected. (**Note:** If the first year for which the levy will be assessed against real property is tax year 2008, then the first tax year that levy will be assessed against personal property will be 2009.) Since telecommunications companies are the only general businesses that are still liable for the personal property tax, and then only for tax years 2009 and 2010, only the estimated value of the telecommunications property should be entered on this line. No entries should be made on this line for levies that will first be effective for real property for tax year 2010 or thereafter. Then enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 5.** Enter the amount of the reimbursement payment (if any) the subdivision will receive for a qualified renewal levy for the first general personal property tax year the proposed levy will be or would be in effect. (**Note:** If the first year the proposed levy will be assessed against real property is tax year 2008, then the first year that levy will be assessed against personal property will be 2009.)



For personal property tax years 2007-2010, reimbursement amounts for qualifying levies are posted on the Department of Taxation's Web site. For tax years 2011-2017, potential reimbursement amounts will be posted as those tax years are imminent.

**Line 6.** Add the revenue amounts in lines 1 through 5 and enter total here. Place this amount on the line provided in Item 2 on form DTE 140R.