

**CITY OF NAPOLEON, OHIO**

**RESOLUTION NO. 001-19**

**A RESOLUTION DETERMINING TO PROCEED WITH THE LEVY OF AN ADDITIONAL PROPERTY TAX IN EXCESS OF THE TEN MILL LIMITATION FOR THE PURPOSE OF PROVIDING ADDITIONAL FUNDS FOR PARKS AND RECREATIONAL PURPOSES AS DESCRIBED IN SECTION 5705.19(H) OF THE OHIO REVISED CODE AND TO SUBMIT THE QUESTION OF THE TAX TO THE ELECTORS AT THE MAY 7, 2019, ELECTION; AND DECLARING AN EMERGENCY**

**WHEREAS**, on December 17, 2018, this Council, by Resolution 066-18, declared the necessity of levying a one and nine tenths mills (1.9 mills) tax, in excess of the ten mill limitation, for the purpose of providing additional funds for parks and recreational purposes as described in Section 5705.19(H) of the Ohio Revised Code; and;

**WHEREAS**, this Council, in compliance with Ohio Revised Code Section 5705.03, did certify to the Henry County Auditor Resolution 066-18, requesting the Auditor to certify the total current tax valuation of the City of Napoleon and the dollar amount of revenue that would be generated by the additional one and nine tenths mills (1.9 mills); and;

**WHEREAS**, the Auditor has certified to this Council that the total current tax valuation is \$150,298,770.00 and that the dollar amount of revenue that would be generated by additional tax is \$285,560.00 (attached hereto as Exhibit A); and;

**WHEREAS**, Ohio Revised Code Section 5705.19(H) authorizes this Council, by a vote of two-thirds of all its members, to submit the question of such additional tax to the electors of the City of Napoleon at the next primary election; **Now Therefore,**

**BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, COUNTY OF HENRY, OHIO (AT LEAST TWO THIRDS OF ITS MEMBERS CONCURRING) THAT:**

Section 1. That, it is hereby declared that the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the City.

Section 2. That, it is necessary to levy an additional property tax, upon the entire territory of the City Of Napoleon, in excess of the ten-mill limitation for the benefit of the City of Napoleon for the purpose of providing additional funds for parks and recreational purposes as described in Section 5705.19(H) of the Ohio Revised Code at a rate not exceeding 1.9 mills for each one dollar (\$1.00) of valuation, which amounts to sixty-seven thousandths cents (\$0.067) for each one hundred dollars (\$100.00) of valuation, for a period of twenty (20) years, and which levy is an additional tax levy of 1.9 mills, with the additional levy commencing in the tax year 2019, first due and/or collected in calendar year 2020.

Section 3. That, it is hereby declared that the question of the additional one and nine tenths mills (1.9 mills) tax levy shall be submitted to the electors of the City of Napoleon at a primary election to be held on May 7, 2019.

Section 4. That, it is hereby declared the form of the ballot to be used at said primary election shall be substantially as follows:

PROPOSED TAX LEVY (ADDITIONAL)  
CITY OF NAPOLEON

**A majority affirmative vote is necessary for passage**

An additional tax for the benefit of the City of Napoleon for the purpose of providing additional funds for parks and recreational purposes at a rate not exceeding one and nine tenths (1.9) mills for each one dollar (\$1.00) of valuation, which amounts to sixty-seven thousandths cents (\$0.067) for each one hundred dollars (\$100.00) of valuation, for a period of twenty (20) years, beginning in tax year 2019, to first be collected in calendar year 2020.

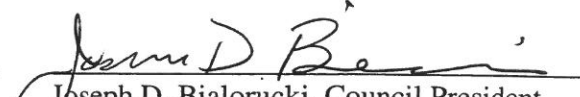
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Section 5. That, the City of Napoleon Clerk is hereby directed to certify a copy of this Resolution, with the attached Exhibit A, and a copy of Resolution 066-18, passed on December 17, 2018, to the Board of Elections AND to the County Auditor no later than February 6, 2019.

Section 6. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 7. That, the Resolution is an emergency measure necessary for the health, safety, and welfare of the citizens of Napoleon, Ohio for reason that the deadline for tax levies is near and the Resolution needs to be effective immediately upon its passage.

Passed: January 7, 2019

  
Joseph D. Bialorucki, Council President

Approved: January 7, 2019

  
Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

Roxanne Dietrich

Roxanne Dietrich, interim Clerk of Council

*I, Roxanne Dietrich, interim Clerk of Council of the City of Napoleon, do hereby certify that the foregoing Ordinance No. 001-19 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the \_\_\_\_\_ day of \_\_\_\_\_; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.*

\_\_\_\_\_  
Roxanne Dietrich, interim Clerk of Council

Certification

I, Roxanne Dietrich, Interim Clerk of Council for the City of Napoleon, Ohio,  
do hereby certify that this document is a true and correct copy of  
Resolution No. 001-19 passed January 07, 2019.

Roxanne Dietrich

Roxanne Dietrich  
Interim Clerk of Council

January 9, 2019  
Date

**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 Henry County, Ohio, does hereby certify the following:

1. On December 17, 2018, the taxing authority of the City of Napoleon (political subdivision name) certified a copy of its resolution or ordinance adopted December 17, 2018 requesting the county auditor to certify the current tax valuation of the subdivision and the amount of revenue that would be produced by one and nine tenths (1.9) mills, to levy a tax outside the 10-mill limitation for park and recreational purposes pursuant to Revised Code § 5705.19 (H), to be placed on the ballot at the May 7, 2019, election. The levy type is additional.
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 \$ 285,560.00.
3. The total tax valuation of the subdivision used in calculating the estimated property tax revenue is \$ 150,298,770.

Ken Garinger  
Auditor's signature

December 20, 2018  
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.