

RESOLUTION NO. R-29-25

A RESOLUTION DECLARING THE INTENTION TO LEVY A TWO AND ONE-HALF (2.5) MILLS FOR THE PURPOSE OF MAINTAINING FIRE AND E.M.S. SERVICES (RENEWAL) AND REQUESTING THE COUNTY AUDITOR OF MIAMI COUNTY, OHIO, CERTIFICATION UNDER OHIO REVISED CODE SECTION 5705.03

WHEREAS, Council for the Village of Covington has determined that the renewal of the previously passed tax levy is necessary to fund Fire and E.M.S Services; and

WHEREAS, the amount of taxes which may be raised within the ten mill limitation of the tax levy will be insufficient to provide the necessary requirements for Fire and E.M.S. services within the Village; and

WHEREAS, Pursuant to Ohio Revised code Section 5705.03, Council for the Village declares it is necessary to levy a tax in excess of the statutory ten mill limitation.

NOW THEREFORE, be it resolved by the Council of Village of Covington, Ohio, by **two-thirds** of all members elected thereto concurring that:

SECTION 1: In accordance with Section 5705.03 (A) of the Ohio Revised Code, the taxing authority of each subdivision may levy taxes annually on the real and personal property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements.

SECTION 2: Pursuant to Section 5705.19(I) of the Ohio Revised Code, the taxing authority of any subdivision at any time and in any year, by two thirds of all the members of the taxing authority may declare by resolution and certify the resolution to the board of elections not less than ninety days before the election upon it will be voted that the amount of taxes that may be raised within the ten mill limitation will be insufficient to provide the necessary requirements of the subdivisions and that it is necessary to levy a tax in excess of that limitation for current operation purposes.

SECTION 3: Council hereby declares that the amount of taxes that may be raised within the 10 mill limitation is insufficient to provide for the Village Fire and E.M.S. Service expenses and that is necessary to levy a tax in excess of the ten mill limitation for the benefit of the Village for the purpose set forth herein, which shall be placed on the ballot at the general election set on November 4, 2025.

SECTION 4: The tax levy shall be a two and a half (2.5) mills for each one dollar of taxable value for the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of firefighting companies or permanent, part-time or volunteer firefighting, emergency medical service, administrative, or communication 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, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company; and

The tax is a renewal of an existing tax without any decrease or increase of said tax to be levied for five (5) years, beginning with the tax year 2026, and continuing for tax years 2027, 2028, 2029 and 2030, to be first collected in calendar year 2027, and to be collected thereafter in the calendar years 2028, 2029, 2030 and 2031, which proposed levy shall be a RENEWAL LEVY in accordance with Section 5705.19 (I) of the Ohio Revised Code.

SECTION 5: Certification to the Auditor: This Resolution shall be certified and delivered to the Miami County Auditor and by doing so, the Village of Covington, Miami County, Ohio requests that the Miami County Auditor certify, **in accordance to Ohio Revised Code Section 5705.03 to the Village:**

The total current tax valuation of the Village of Covington, Miami County, Ohio and the total amount of Revenue that would be generated by an additional tax of 2.5 mill for each one dollar (\$1.00) of taxable value to the nearest dollars, which amounts to twenty-five cents \$0.25 for each one hundred dollars (\$100.00) of valuation.

The tax is a renewal of an existing tax without any decrease or increase of said tax to be levied for five (5) years, beginning with the tax year 2026, and continuing for tax years 2027, 2028, 2029 and 2030, to be first collected in calendar year 2027, and to be collected thereafter in the calendar years 2028, 2029, 2030 and 2031, which proposed levy shall be a RENEWAL LEVY for the same purpose and same tax rate as proposed hereunder and in accordance with Section 5705.19 (I) of the Ohio Revised Code.

- i. Said Auditor's certification shall provide the total current valuation of all the real property contained within the entire territory of the Village of Covington, Miami County, Ohio;**
- ii. the Auditor's certification shall state the proposed levy's rate, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the Miami County Auditor's appraised value;**
- iii. the Auditor's certification shall state the dollar amount of revenue rounded to the nearest dollar, that would be generated by the specified number of mills for each one dollar of taxable value; and**
- iv. the Auditor's certification shall estimate the levy's annual collection, rounded to the nearest one thousand dollars, which shall be calculated assuming that the amount of the tax list of the Village of Covington, Miami County, Ohio, remains throughout the life of the levy the same as the amount of the tax list for the current year.**

SECTION 6: The Fiscal Officer of the Village of Covington, Miami County, Ohio is hereby directed to certify a true and complete copy of this Resolution, and to direct the same to the Miami County Auditor, Ohio and request the certification requested be provided to the Village of Covington, Miami County, Ohio's Council as soon as possible.

SECTION 7: All formal actions of the Council of the Village of Covington, concerning and relating to the passage of this Resolution were adopted in an open meeting of said council, and all deliberations of said council 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.

SECTION 8: This Resolution shall take effect immediately as an emergency resolution.

APPROVED: _____, 2025:

Lee Harmon, Mayor

Rhonda Gill, Fiscal Officer

Amy Welborn, President of Council