

RESOLUTION NO. 029-23R

A RESOLUTION TO PROCEED WITH AN ADDITIONAL TAX ON PROPERTY IN EXCESS OF THE TEN-MILL LIMITATION FOR PARKS AND RECREATION FOR THE CITY OF SANDUSKY AND TO SUBMIT THE QUESTION OF THE TAX LEVY TO THE ELECTORS OF THE CITY AT THE NOVEMBER 7, 2023, ELECTION; AND DECLARING THAT THIS RESOLUTION SHALL TAKE IMMEDIATE EFFECT IN ACCORDANCE WITH SECTION 14 OF THE CITY CHARTER.

WHEREAS, on June 12, 2023, the City of Sandusky City Commission (“City Commission”), by Resolution 026-23R, determined that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the City of Sandusky (the “City”) and that it is necessary to place an additional tax levy of 1.26 mills for a continuing period of time beginning in tax year 2023 to be first collected in calendar year 2024 for parks and recreational purposes as authorized by R.C. 5705.19(H); and

WHEREAS, the City Commission in compliance with Ohio Revised Code Section 5705.03, did certify to the Auditor of Erie County Ohio Resolution 026-23R, requesting the Auditor to certify the total current tax valuation of the City, and the estimated revenue (rounded to the nearest thousand) that would be generated by a new tax of 1.26 mills based on such total taxable value, and the amount generated by 1.26 mills expressed in dollars (rounded to the nearest dollar) for each \$100,000 of the County Auditor’s appraised value; and

WHEREAS, the Auditor of Erie County has certified to the City Commission that the total tax valuation is \$533,284,510, and that the dollar amount of revenue that would be generated by the 1.26 mill levy is \$672,000 annually during the life of the levy assuming the total current tax valuation remains the same throughout the life of the levy, and that a tax levy of 1.26 mills for each \$1.00 in taxable value will generate \$44 for \$100,000 of the County Auditor’s appraised value for all properties within the City, and such certification is attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Sections 5705.03 and 5705.19 of the Ohio Revised Code, the taxing authority of the City of Sandusky, by vote of two-thirds of the members of the taxing authority, is authorized by law to place an additional levy before the electors residing within the City’s boundaries; and

WHEREAS, this Resolution should be passed as an emergency measure under suspension of the rules in accordance with Section 14 of the City Charter in order for the Clerk of this City Commission to certify this Resolution to the Erie County Board of Elections for the submission of the question to the electors of the City of Sandusky at the regular municipal election to be held on November 7, 2023; and

WHEREAS, in that it is deemed necessary in order to provide for the immediate preservation of the public peace, property, health, and safety of the City of Sandusky, Ohio, and its citizens, and to provide for the efficient daily operation of the Municipal Departments, including the City’s park and recreational operations, of the City of Sandusky, Ohio, the City Commission of the City of Sandusky, Ohio, finds that an emergency exists regarding the aforesaid, and that it is advisable that this **Resolution** be declared an emergency measure which will take

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immediate effect in accordance with Section 14 of the City Charter; and NOW, THEREFORE

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SANDUSKY, OHIO, THAT:

Section 1. That the City Commission of the City of Sandusky, Ohio, hereby declares that it will proceed with placing on the ballot at the November 7, 2023 election, an additional levy at a rate of 1.26 mills for each \$1.00 of taxable value for a continuing period of time for parks and recreational purposes as authorized by R.C. 5705.19(H).

Section 2. It is hereby declared the form of the ballot to be used at said regular election shall be substantially as follows, with the proposed language on the question of the levy reading as follows, or in a similar manner as follows:

A majority affirmative vote is necessary for passage.

An additional tax for the benefit of the City of Sandusky for parks and recreational purposes that the County Auditor estimates will collect \$672,000 annually, at a rate not exceeding 1.26 mills for each \$1.00 of taxable value, which amounts to \$44.00 for each \$100,000 of the County Auditor’s appraised value, for a continuing period of time, commencing in 2023, first due in calendar year 2024.

For the Tax Levy	
Against the Tax Levy	

Section 3. The question approving the levy as set forth in Section 2 shall be submitted to the electors of the City of Sandusky, Erie County, Ohio at the election on November 7, 2023. All of the City of Sandusky is in Erie County, Ohio.

Section 4. The Clerk of the City Commission is hereby authorized and directed to certify a copy of this Resolution, with the attached Exhibit A, and a copy of Resolution 026-23R, passed on June 12, 2023, to the Board of Elections of Erie County, on or before 4:00PM on August 9, 2023, and to proceed with all things necessary to be done in order to accomplish the purpose of this Resolution and the requirements of R.C. 5705.03(B).

Section 5. If any section, phrase, sentence, or portion of this Resolution is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and

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such holding shall not affect the validity of the remaining portions thereof.

Section 6. This City Commission finds and determines that all formal actions of this City Commission concerning and relating to the passage of this Resolution were taken in an open meeting of this City Commission and that all deliberations of this City Commission and of any of its committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 7. That, for the reasons set forth in the preamble hereto, this Resolution is hereby declared to be an emergency measure which shall take immediate effect in accordance with Section 14 of the City Charter after its adoption and due authentication by the President and the Clerk of the City Commission of the City of Sandusky, Ohio.



RICHARD R. BRADY
PRESIDENT OF THE CITY COMMISSION



ATTEST:

CATHLEEN A. MYERS
CLERK OF THE CITY COMMISSION

Passed: July 24, 2023

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.

DTE 140R
Rev. 01/23
R.C. 5705.01, 5705.03

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

1. On June 20, 2023, the taxing authority of the City of Sandusky
(political subdivision name) certified a copy of its resolution or ordinance adopted June 12, 2023,
requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would
be produced by (1.260) mills, to levy a tax outside the 10-mill limitation for parks and recreation purposes pursuant to
Revised Code § 5705.19 (H), to be placed on the ballot at the November 7, 2023, election. The levy
type is additional.

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 \$ 672,000.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 533,284,510.

4. The millage for the requested levy is (1.260) mills per \$1 of taxable value, which amounts to \$ 44 for each
\$100,000 of the county auditor's appraised value.

Auditor's signature

June 23, 2023

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, (5) replacement, (6) replacement with an increase and (7) replacement with a decrease levies.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers, i.e., 5 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 per \$1 of valuation.
5. "The county auditor's appraised 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 one thousand dollars, 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 for the current year, and if this is not determined, the estimated amount submitted by the auditor to the county budget commission. R.C. 5705.03(B).
7. 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.