RESOLUTION NO. 06-02 CMS

A RESOLUTION DECLARING THAT THE AMOUNT OF TAXES THAT MAY BE RAISED WITHIN THE TEN-MILL LIMITATION BY LEVIES ON THE CURRENT TAX DUPLICATE TO BE INSUFFICIENT TO PROVIDE AN ADEQUATE AMOUNT FOR THE NECESSARY REQUIREMENTS OF THE CITY OF OBERLIN, AND DECLARING THE NECESSITY TO LEVY A TAX IN EXCESS OF SUCH RATE FOR THE PURPOSE OF PROVIDING FUNDS FOR THE CURRENT EXPENSES OF THE CITY, AND DECLARING AN EMERGENCY

BE IT RESOLVED by the Council of the City of Oberlin, County of Lorain, State of Ohio, five-sevenths (5/7ths) of all members elected thereto concurring:

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 of Oberlin, and it is necessary to levy a tax in excess of such limitation for the purpose of providing funds for current expenses of the City of Oberlin at a rate not exceeding one and two-tenths (1.20) mills, for a period of five (5) years, commencing in 2006, and being first due in calendar year 2007.

SECTION 2. That said levy is a replacement of an existing levy of one and two-tenths (1.20) mills for the benefit of the City of Oberlin for the purpose of providing funds for the current expenses of the City, pursuant to Section 5705.19 (A) of the Ohio Revised Code.

SECTION 3. That said levy shall be placed upon the ballot at an election which shall be held on the first Tuesday after the first Monday in May of 2006, being May 2, 2006, and shall be placed upon the 2006 tax list for collection in the 2007 calendar year, if a majority of the electors voting thereon vote in favor thereof.

SECTION 4. That the form of the ballot to be cast at the election on the question of the replacement levy shall be as follows:

A Majority Affirmative Vote Is Necessary For Passage

A Replacement of a tax levy for the benefit of the City of Oberlin for the purpose of providing funds for the current expenses of the said City at a rate not exceeding one and two-tenths (1.20) mills for each one dollar of valuation, which amounts to twelve (12) cents for each one hundred dollars of valuation for five (5) years and commencing in 2006, first due in calendar year 2007.

FOR THE TAX LEVY
AGAINST THE TAX LEVY

SECTION 5. The Clerk of Council of the City of Oberlin is hereby directed to certify a copy of this Resolution to the Board of Elections of Lorain County, Ohio, at least seventy-five (75) days prior to May 2, 2006, and request that said Board of Elections cause Notice of Election on the question of levying said tax be given as required by law.

SECTION 6. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council 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.

SECTION 7. That this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the citizens of the City of Oberlin, Ohio, or to provide for the usual daily operation of a municipal department, to wit:

"to ensure that this Resolution is adopted and certified to the Board of Elections of Lorain County, Ohio, within the time limitations provided by law", and shall take effect immediately upon passage.

PRESIDENT OF COUNCIL

PASSED:

1st Reading – February 6, 2006 (E)

2nd Reading – 3rd Reading –

ATTEST

CLERK OF COUNCIL

POSTED: February 6, 2006

EFFECTIVE DATE: February 6, 2006

a:/RES06-02TaxLevies.CurrentExpenses

Certificate of Result of Election on Tax Levy in Excess of the Ten Mill Limitation Revised Code, Secs. 3501.011; 3505.38; 5705.19—5705.35

The State of Ohio, Lor	ain	County, si	05-30÷	06A09:43	RCVD
To 1Oberlin City					
We, the undersigned, Board of El	lections of said (County, do hereby cer	tifu that the	Post	
Election held in		. ,	oupy broken broke	(Primary, Gene	ral or Special)
The City of Ob	erlin			· · · · · · · · · · · · · · · · · · ·	
	(1)	Tame of Subdivision)			in said
County, on theday of	May, 2006			, on the a	uestion of levylng
a tax in excess of the ten mill limite	ition, for the bei	refit of said subdivis	ion (Y	Bar) Ole pire A	The second of soon of the
for the purpose of					
Current Expens	es		•		
,	<u>.</u>	•		•	
Said tax being 2					
A Replacement	of a tax	•	:	•	
					•
at a rate not exceeding1.2 mil	1s			· · ·	
\$0.12					
(Rate expressed	in dollars and cents)		_for each one hu	indred dollars	of valuation, for
Five years (Number of years the J	svy is to run, life of in	dabtedness, or continuing per	elad of News	re	sulted as follows
Total number of votes cast:			ion of time)	•	
One thousand, two hundre				ء ا	1 057
For the Tax Levy:	(Write number	of votes in Words)		· · · · · ·	(In Figures)
Nine hundred and fifty	eiv			·	056
	agranding of the land	of votes in Words)		·········· (:	956 (In Figures)
Against the Tax Levy:					(TU LIEULOS)
Three hundred and one		1		,	301
as the same appears by the Abe	(Write number	of votes in Words)			(In Figures)
as the same appears by the Abs		•	•		
	IN WITNES	IS WHEREOF, We ho	ive hereunto sub	scribed our no	mes officially, a
•	•	Sheffiel	d	· , · · · · · · · · · · · · · · · · · ·	Ohio, this
•	25th	_day of	2006		
				unto	(Year)
	· .			0	Chairman
•		[20]	181	at at so so so so so so	, ,)
		· .		,	
44	,	(deep	AB11		
Attest: Macolo	in	9.0	V.	aleu	Board of Elections ·
	· · · · · · · · · · · · · · · · · · ·	Firector Rela	in any in	7/	V .
	L	nrector.	Lorain	rune	County, Ohio
· Company					
1. Ohio Dept. of Taxation, Tax Equalization Division	on, The Board of County C			Oounty the O	oundi of the Oity or Village
1. Ohio Dept. of Taxation, Tax Equalization Division the Board of Township Trustees of	on, The Board of County C	ommissioners of; Board of Education		I .	ouncil of the City or Village up or to the texing authori
the Board of Township Trustees of 2. Here insert one of the following; "an additional tax of mills"	on, The Board of County C			I .	

020206

Telephone 440-774-8519 Office of the Law Director
85 South Main Street Oberlin, Ohio 44074

Eric R. Severs
Law Director

Facsimile 440-776-2210

February 2, 2006

James Leo Walsh Asst. Law Director & Prosecutor

Mr. Daniel Gardner, President Oberlin City Council Oberlin Municipal Building 85 South Main Street Oberlin, Ohio 44074

Re: "Charter Millage" Amendment to Oberlin City Charter

Dear President Gardner:

As I discussed with you on February 2, the City Council packet for the February 6 City Council meeting will not contain the two alternative proposals for placing an amendment to the Oberlin Charter to allow "Charter millage" on the May, 2006, ballot.

When I began working on the Charter amendment language for the two proposals, I felt it prudent to discuss the matter with Attorney John Gotherman, who is the longtime legal counsel to both the Ohio Municipal League and the Ohio Municipal Attorney's Association. John, as you may know, has written and lectured extensively in regard to "home rule" and local municipal Charters. During the course of my discussion with John, he felt that I should be sure to have the City's Bond Counsel review any proposed "Charter millage" language prior to it being certified to the Board of Elections. He was concerned that the language, if not written appropriately, could very well act as a hindrance, rather than a help, in providing funds for the municipality's needs. The issue revolves around inside millage, and how it interplays with Charter millage and the language creating it.

I followed John's good advice and e-mailed Pam Hanover of Squire, Saunders & Dempsey, the City's Bond Counsel. Pam referred me to Mike Sharb. Mike and I had a good discussion concerning Charter millage and the alternative proposals. That was on Tuesday, January 24. Upon returning from a short vacation on January 31, I reviewed an e-mail from Mike. He indicated that he had looked closely at Section XXI of our Charter. Mike feels that that Section of the Oberlin Charter prevents us from placing a Charter amendment on the ballot this May. Mike feels that such an amendment, per Section XXI, can only be placed on the ballot in November. He bases his opinion upon the language in Section XXI that states Council shall "...submit such a proposed amendment to the voters for adoption or rejection at any municipal or general election occurring at least 60 days after the action by Council or the filing of the petition."

Mike interprets that phrase of Section XXI to mean that, regardless of whether the amendment was initiated by Council or by petition, it can only be submitted to electors at a "municipal election" or "general election". "General election" is defined by the Ohio Revised Code to mean an election held on the first Tuesday after the first Monday in each November. See Section 3501.01 (A) of the Ohio Revised Code. "Municipal election" is not separately defined in the Ohio Revised Code. However, "regular municipal election" is defined. Section 3501.01 (B) of the Ohio Revised Code defines a "regular municipal election" to mean an election "held on the first Tuesday after the first Monday in November in each odd-numbered year." Per Mike, as our local Charter does not define "municipal election", we default to the State Code and the definition of "regular municipal election". Thus, per Mike, the next regular municipal election will not occur until November of 2007. The next general election will occur in November of 2006.

Although I don't fully agree that the term "municipal election" as used Section XXI of the Oberlin Charter was intended to mean "regular municipal election" as defined in Section 3501.01 (B) of the Ohio Revised Code, nevertheless, there is logic in Mike's reasoning. In an instance such as this, I would rather take the prudent course than risk a possible legal battle by an opponent of any such proposed Charter amendment.

Accordingly, I have not prepared the "Charter millage" language for the two alternative Charter amendment proposals. It is my strong suggestion that City Council not proceed to put such a proposed Charter amendment on the ballot until the November, 2006, general election. However, if at least five members of Council feel strongly that we should proceed to place such an issue or issues on the May ballot, that can still be done at the February 20 City Council meeting. As indicated, we would need to pass that proposal upon emergency, thus the reason for needing five votes.

If you or any members of council have any questions concerning the matter, please attempt to call me prior to the City Council meeting of February 6. Thank you.

Yours truly,

Eric R. Severs
Law Director

ERS:kcf

cc: Members of City Council

Mr. Robert DiSpirito, Oberlin City Manager

Mr. I. Salvatore Talarico, Oberlin Finance Director

Ms. Eugene Simon, Oberlin Clerk of Council

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 LORAIN County, Ohio does hereby certify the following:

- 1. On January 19, 2006, the taxing authority of the City of Oberlin certified a copy of its resolution or ordinance adopted January 17, 2006 requesting the County Auditor to certify the tax valuation of the sub-division and the amount of revenue that would be produced by 1.60 mills, to levy a tax outside the ten-mill limitation for Police Pension purposes pursuant to Revised Code 5705.19 (W), to be placed on the ballot at the May 2, 2006 election. The levy type is Replacement.
- 2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the sub-division remains constant throughout the life of the levy, is calculated to be \$176.772.

\$\frac{\$5,543.}{182,315.} - P.P. State Reimbursement - 2007

3. The total tax valuation of the sub-division used in calculating the estimated property tax revenue is 110.482.366.

Auditor's Signature

INSTRUCTIONS

- 1. "Total tax valuation" includes the taxable value of all real, personal, and public utility property in the sub-division, which are on the tax lists that were most recently certified for collection. If the sub-division is located in more than one county, the home county auditor (where the greatest taxable value of the sub-division 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 sub-division as soon as possible, so the taxing authority can pass a resolution to proceed not later than 75 days before the election.



To:

Councilmember Eve Sandberg, President, Council, and Council Appointees

From:

Sal Talarico, Finance Director

Subject:

Your request for additional Income Tax and Pension Information

Date:

January 20, 2006

Eve, here is the information you requested. To the rest of Council, Eve asked that I forward this to you as well.

The 2006 budget for various pensions is as follows:

<u>Police</u>	<u>Fire</u>	All Other Employees*	<u>Total</u>
\$197,938	\$71,966	\$672,033	\$941,937

The total for Police and Fire is \$269,904.

The revenue generated by various increments of Income Taxes, based on the current taxpayers is as follows:

0.10%	\$240,787
0.15%	361,180
0.20%	481,574
0.25%	601,968
0.30%	722,361
0.35%	842,754
0.40%	963,148
0.45%	1,083,542
0.50%	1,203,935

If you have any questions please call.

c. File

^{*} This includes enterprise fund employees, Water, Sewer, Refuse and Electric

DTE FORM 140R Prescribed 9/99 O.R.C. 5705.03(B)

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 LORAIN County, Ohio does hereby certify the following:

- 1. On January 19, 2006, the taxing authority of the City of Oberlin certified a copy of its resolution or ordinance adopted January 17, 2006 requesting the County Auditor to certify the tax valuation of the sub-division and the amount of revenue that would be produced by 1.20 mills, to levy a tax outside the ten-mill limitation for Current Expenses purposes pursuant to Revised Code 5705.19 (A), to be placed on the ballot at May 2, 2006 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 sub-division remains constant throughout the life of the levy, is calculated to be \$118.817.

<u>\$ 4,157.</u> – P.P. State Reimbursement – 2007 \$122,974. – Total

3. The total tax valuation of the sub-division used in calculating the estimated property tax revenue is

110,482,366.

Auditor's Signature

Date

INSTRUCTIONS

- 1. "Total tax valuation" includes the taxable value of all real, personal, and public utility property in the sub-division, which are on the tax lists that were most recently certified for collection. If the sub-division is located in more than one county, the home county auditor (where the greatest taxable value of the sub-division 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 sub-division as soon as possible, so the taxing authority can pass a resolution to proceed not later than 75 days before the election.

DTE FORM 140R Prescribed 9/99 O.R.C. 5705.03(B)

CERTIFICATE OF ESTIMATED PROPERTY TAX REVENUE

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- 2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the sub-division remains constant throughout the life of the levy, is calculated to be \$132,579.

\$ 4,157. - P.P. State Reimbursement - 2007

\$136,736. - Total

3. The total tax valuation of the sub-division used in calculating the estimated property tax revenue is

110,482,366.

Auditor's Signature

Date

INSTRUCTIONS

- "Total tax valuation" includes the taxable value of all real, personal, and public utility property in the sub-division, which are on the tax lists that were most recently certified for collection. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the sub-division 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.
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- 4. Please file this certificate with the sub-division as soon as possible, so the taxing authority can pass a resolution to proceed not later than 75 days before the election.



69 South Main Street, Oberlin, Ohio 44074

To:

Honorable President, Members of Council, and Council Appointees

From:

Sal Talarico, Finance Director

Subject:

Property Taxes

Date:

February 17, 2006

I have prepared and attached a residential property tax allocation comparison for a home with an appraised value of \$100,000. Across the center of the page you will see the increase/decrease from the preceding year. Below that is the breakdown for the various governmental units and at the bottom is the breakdown for the City of Oberlin.

On the residential comparison you can see that the City's tax amount, on a home appraised by the County Auditor at \$100,000, is \$308, up \$9 from the previous year due to the replacement of the fire pension levy in 2005. The schools share of \$865 went up \$148 due to their replacement and new levies approved in 2005. The County share is up \$43 and the Ambulance District is up \$10, the rest remained the same.

I have also attached is a similar annual comparison for Commercial/Industrial property.

I hope you find this information helpful in answering questions you may receive from residents.

If you have any questions please call.

c. File

City of Oberlin **Property Tax Calculation**

Residential/Agricultural Collection Years 2001 to 2006 Tax Years 2000 to 2005		-	Collection Year 2001			Collection Year 2002			Collection Year 2003
Appraisal Value			\$100,000			\$100,000			\$100,000
Factor for Determining Assessed Value		x _	0.35		x.	0.35		×.	0.35
Assessed Value		_	35,000		-	35,000			35,000
Oberlin Tax Rate (for all Gov. units)		x _	0.04522543		x_	0.053111596		×.	0.052482658
Tax Levied		_	1,583		-	1,859			1,837
Rollback from the State - 10% of Tax Levied	,	-	158		-	186		-	184
Rollback for owner occupied - 2.5% of Tax Levied			40			46			46
Approximate Net Taxes Due		=_	\$1,385		=	\$1,627		=	\$1,607
				Increase from P Mon	revious Year thly Increase	\$242 \$20	Decrease from Mor	Previous Year othly Decrease	-\$19 -\$2
Breakdown by Governmental Unit	Rate	Percent	Amount	Rate	Percent	Amount	Rate	Percent	Amount
Oberlin Schools Lorain County City of Oberlin Oberlin Public Library Lorain County Ambulance District Lorain County Joint Vocational School Lorain County Health District	0.023574495 0.008103084 0.006673784 0.001620042 0.002549328 0.002000000 0.000704697	52.13% 17.92% 14.76% 3.58% 5.64% 4. 42% 1.56%	\$722 248 204 50 78 61 22	0.023679547 0.010619689 0.010598471 0.002985915 0.002529009 0.002000000 0.000698965	44.58% 20.00% 19.96% 5.62% 4.76% 3.77% 1.32%	\$725 325 325 91 77 61 21	0.022981537 0.010549476 0.010759587 0.002976849 0.002522505 0.001999999 0.000692705	43.79% 20.10% 20.50% 5.67% 4.81% 3.81% 1.32%	\$704 323 330 91 77 61 21
	0.04522543	100.00%	\$1,385	0.053111596	100.00%	\$1,627	0.052482658	100.00%	\$1,607
CITY OF OBERLIN BREAKDOWN General Fund Health District Fees Police Pensions Refuse Fire Pensions Library Bond	0.003140767 0.000140000 0.000553927 0.001142383 0.000296707 0.001400000	47.06% 2.10% 8.30% 17.12% 4.45% 20.98%	\$96 4 17 35 9 43	0.004087871 0.000140000 0.001659741 0.002994678 0.000296181 0.001420000	38.57% 1.32% 15.66% 28.26% 2.79% 13.40%	\$125 4 51 92 9 43	0.004084192 0.000140000 0.001654644 0.002985480 0.000295271 0.001600000	37.96% 1.30% 15.38% 27.75% 2.74% 14.87%	\$125 4 51 91 9 49
	0.006673784	100.00%	\$204	0.010598471	100.00%	\$325	0.010759587	100.00%	\$330

- Annual Comparison

Ross that they re

City of Oberlin
Property Tax Calculation
Residential/Agricultural
Collection Years 2001 to 2006
Tax Years 2000 to 2005

Tax Years 2000 to 2005	_	Collection Year 2004		Collection Year 2005	-	Collection Year 2006
Appraisal Value		\$100,000		\$100,000		\$100,000
Factor for Determining Assessed Value	x_	0.35	x_	0.35	x_	0.35
Assessed Value		35,000	-	35,000	-	35,000
Oberlin Tax Rate (for all Gov. units)	x_	0.05099203	x_	0.051381835	x_	0.058209603
Tax Levied	· <u>-</u>	1,785	-	1,798	-	2,037
Rollback from the State - 10% of Tax Levied	-	178	-	180	-	204
Rollback for owner occupied - 2.5% of Tax Levied	- _	45		45		51
Approximate Net Taxes Due	=_	\$1,562	=	\$1,574	=	\$1,783
	Decrease from Previous Year Monthly Decrease	-\$46 -\$4	Increase from Previous Year Monthly Increase	\$12 \$1	Increase from Previous Year Monthly Increase	\$209 \$17

Breakdown by Governmental Unit
Oberlin Schools
Lorain County
City of Oberlin
Oberlin Public Library
Lorain County Ambulance District
Lorain County Joint Vocational School
Lorain County Health District

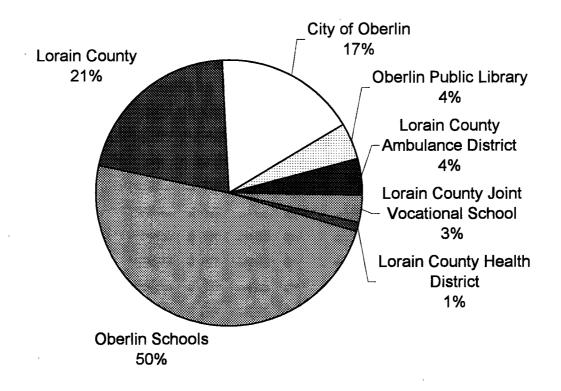
Rate	Percent	Amount	Rate	Percent	Amount	Rate	Percent	Amount
0.023484681	46.06%	\$719	0.023424232	45.59%	\$717	0.028243841	48.52%	\$865
0.010121297	19.85%	310	0.010759740	20.94%	330	0.01217448	20.91%	373
0.009931472	19.48%	304	0.009764716	19.00%	299	0.010043942	17.25%	308
0.002610966	5.12%	80	0.002602248	5.06%	80	0.002581887	4.44%	79
0.002221410	4.36%	68	0.002216100	4.31%	68	0.002557478	4.39%	78
0.002000000	3.92%	61	0.002000000	3.89%	61	0.001999999	3.44%	61
0.000622204	1.22%	19	0.000614799	1.20%	19	0.000607976	1.04%	19
0.050992030	100.00%	\$1,562	0.051381835	100.00%	\$1,574	0.058209603	100.00%	\$1,783

CITY OF OBERLIN BREAKDOWN

_	0.009931472	100.00%	\$304	0.009764716	100.00%	\$299	0.010043942	100.00%	\$308
Library Bond	0.001520000	15.30%	47	0.001380000	14.13%	42	0.001380000	13.74%	42
Fire Pensions	0.000259233	2.61%	8	0.000257944	2.64%	8	0.000599114	5.96%	18
Refuse	0.002621103	26.39%	80	0.002608071	26.71%	80	0.002604222	25.93%	80
Police Pensions	0.001452695	14.63%	44	0.001445473	14.80%	44	0.001388918	13.83%	43
Health District Fees	0.000140000	1. 4 1%	4	0.000140000	1.43%	4	0.000140000	1.39%	4
General Fund	0.003938441	39.66%	\$121	0.003933228	40.28%	\$120	0.003931688	39.14%	\$120
DOMAIA									

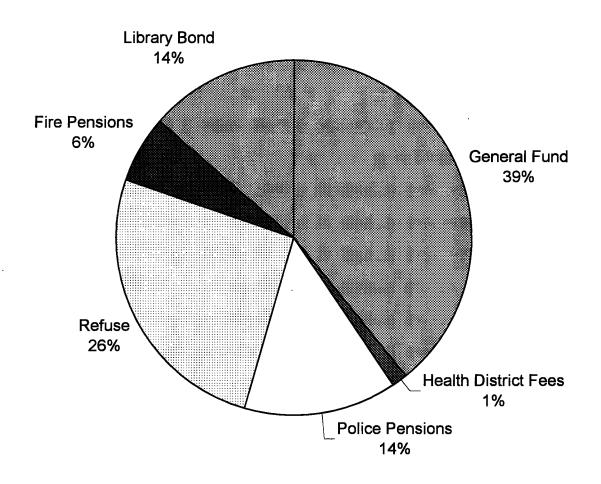
Oberlin Property Taxes by Governmental Unit

Residential/Agricultural - Tax Year 2005 Collection 2006

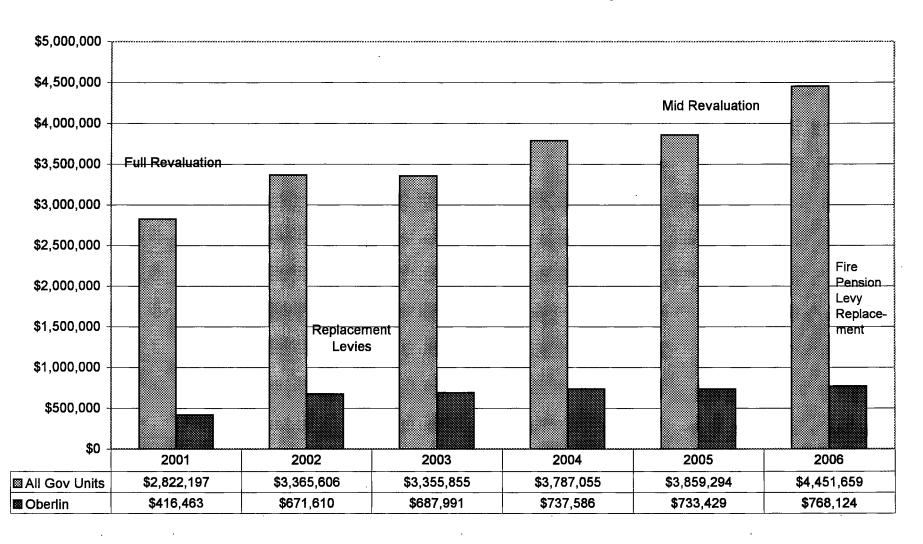


Oberlin City Property Taxes by Purpose

Residential/Agricultural - Tax Year 2005 Collection 2006



City of Oberlin
Residential/Agricultural Total Taxes Due
Note: Actual Collections Will Differ Due to Delinquencies, Etc.



City of Oberline
Property Tax Calculation
Commercial/Industrial
Collection Years 2001 to 2006
Tax Years 2000 to 2005

Tax Years 2000 to 2005		-	Collection Year 2001		-	Collection Year 2002			Collection Year 2003
Appraisal Value			\$100,000			\$100,000			\$100,000
Factor for Determining Assessed Value		x_	0.35		x _	0.35		×	0.35
Assessed Value		_	35,000		_	35,000			35,000
Oberlin Tax Rate (for all Gov. units)		x_	0.054823363		x _	0.060660786		×	0.059934263
Tax Levied		· _	1,919		_	2,123		_	2,098
Rollback from State - 10% of Tax Levied		-	192		-	212		_	210
					- _			_	
Approximate Net Taxes Due		=_	\$1,727		=_	\$1,911		=	\$1,888
•		=		Increase from P Mon	revious Year thly Increase	\$184 \$15	Decrease from Mor	Previous Year othly Decrease	-\$23 -\$2
Breakdown by Governmental Unit	Rate	Percent	Amount	Rate	Percent	Amount	Rate	Percent	Amount
Oberlin Schools Lorain County City of Oberlin Oberlin Public Library Lorain County Ambulance District Lorain County Joint Vocational School Lorain County Health District	0.030153273 0.009690139 0.007153135 0.002044767 0.002887767 0.002030026 0.000864256	55.00% 17.68% 13.05% 3.73% 5.27% 3.70% 1.58%	\$950 305 225 64 91 64 27	0.02929467 0.012056342 0.010618169 0.002945424 0.002841564 0.002039183 0.000865434	48.29% 19.88% 17.50% 4.86% 4.68% 3.36% 1.43%	\$923 380 334 93 90 64 27	0.028454627 0.011992323 0.01083056 0.002960073 0.002819829 0.002024746 0.000852105	47.48% 20.01% 18.07% 4.94% 4.70% 3.38% 1.42%	\$896 378 341 93 89 64 27
	0.054823363	100.00%	\$1,727	0.060660786	100.00%	\$1,911	0.059934263	100.00%	\$1,888
CITY OF OBERLIN BREAKDOWN General Fund Health District Fees Police Pensions Refuse Fire Pensions Library Bond	0.003250733 0.000140000 0.000689182 0.001289621 0.000383599 0.001400000	45.44% 1.96% 9.63% 18.03% 5.36% 19.57%	\$102 4 22 41 12 44	0.004069799 0.000140000 0.001661730 0.002949498 0.000377142 0.001420000	38.33% 1.32% 15.65% 27.78% 3.55% 13.37%	\$128 4 52 93 12 45	0.004075994 0.000140000 0.001670456 0.002964987 0.000379123 0.001600000	37.63% 1.29% 15.42% 27.38% 3.50% 14.77%	\$128 4 53 93 12 50
			7-10	2.010010100			2,3,000000	100.00/0	

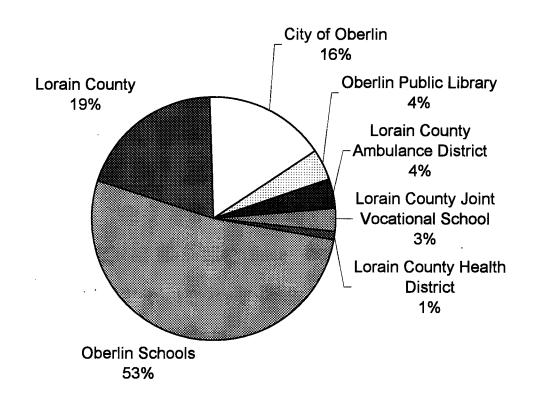
City of Oberli
Property Tax Calculation
Commercial/Industrial
Collection Years 2001 to 2006
Tax Years 2000 to 2005



rax Years 2000 to 2005		_	Collection Year 2004		_	Collection Year 2005		_	Collection Year 2006
Appraisal Value			\$100,000			\$100,000			\$100,000
Factor for Determining Assessed Value		x _	0.35		x_	0.35		x_	0.35
Assessed Value		_	35,000		_	35,000		-	35,000
Oberlin Tax Rate (for all Gov. units)		x_	0.059969522		x_	0.059986127		x _	0.066050301
Tax Levied		_	2,099		_	2,100		_	2,312
Rollback from State - 10% of Tax Levied		-	210		-	210	Rollb	ack Eliminated	n/a
Approximate Net Taxes Due		==	\$1,889		=	\$1,890		==	\$2 <u>,</u> 312
		Previous Year onthly Increase	\$1 \$0		Previous Year onthly Increase	\$1 \$0		Previous Year onthly Increase	\$422 \$35
Breakdown by Governmental Unit	Rate	Percent	Amount	Rate	Percent	Amount	Rate	Percent	Amount
Oberlin Schools	0.029536237	49.25%	\$930	0.029401674	49.01%	\$926	0.034579400	52.35%	\$1,210
Lorain County	0.011667702	19.46%	368	0.012030494	20.06%	379	0.012779647	19.35%	447
City of Oberlin	0.010466146	17.45%	330	0.010297774	17.17%	324	0.010528062	15.94%	368
Oberlin Public Library	0.002820702	4.70%	89	0.002804991	4.68%	88	0.002825736	4.28%	99
Lorain County Ambulance District	0.002681997	4.47%	84	0.002668116	4.45%	84	0.002570000	3.89%	90
Lorain County Joint Vocational School	0.002000001	3.34%	63	0.002000000	3.33%	63	0.001999999	3.03%	70
Lorain County Health District	0.000796737	1.33%	25	0.000783078	1.31%	25	0.000767457	1.16%	27
	0.059969522	100.00%	\$1,889	0.059986127	100.00%	\$1,890	0.066050301	100.00%	\$2,312
CITY OF OBERLIN BREAKDOWN									
General Fund	0.004021594	38.42%	\$127	0.004016167	39.00%	\$127	0.004031668	38.29%	\$141
Health District Fees	0.000140000	1.34%	4	0.000140000	1.36%	4	0.000140000	1.33%	5
Police Pensions	0.001593834	15.23%	50	0.001586190	15.40%	50	0.001522224	14.46%	53
Refuse	0.002828985	27.03%	89	0.002815419	27.34%	89	0.002854170	27.11%	100
Keluse				0.000350000	3.50%	11	0.000600000	5.70%	21
Fire Pensions	0.000361733	3.46%	11	0.000359998	3.3070		0.0000000	J. / U / U	
	0.000361733 0.001520000	3.46% 14.52%	48	0.001389000	13.40%	43	0.001380000	13.11%	48.

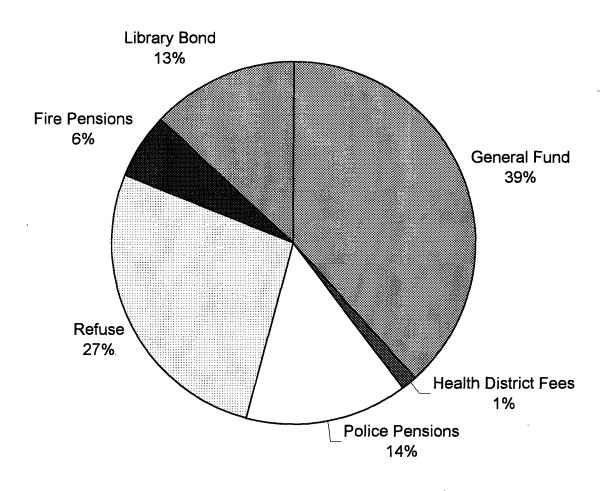
Oberlin Property Taxes by Governmental Unit

Commercial/Industrial -Tax Year 2005 Collection 2006

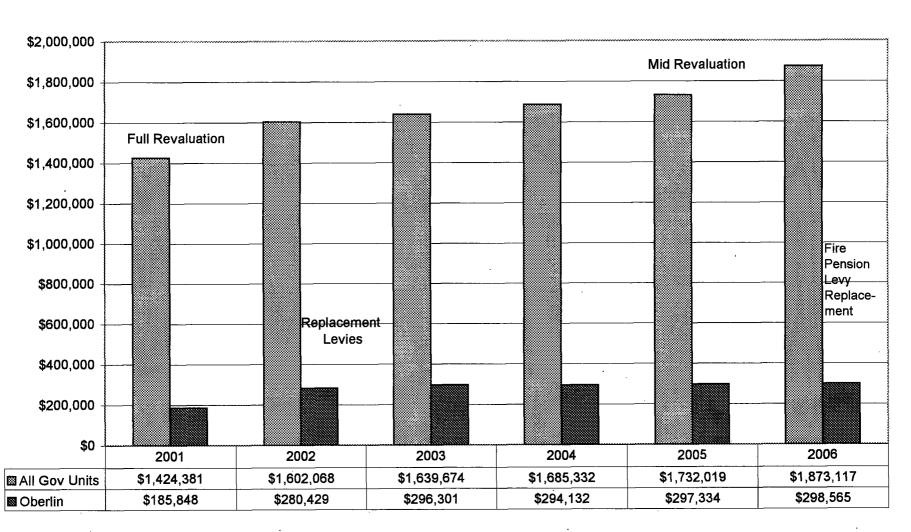


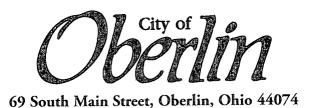
Oberlin City Property Taxes by Purpose

Commercial/Industrial - Tax Year 2005 Collection 2006



City of Oberlin Commercial/Industrial Total Taxes Due Note: Actual Collections Will Differ Due to Delinquencies, Etc.





To:

Eric Severs, Law Director

Cc:

Honorable President, Members of Council and other Council Appointees

From:

Sal Talarico, Finance Director

Subject:

General Fund, Refuse, & Police Pension Replacement Levy Filings

Date:

February 13, 2006

Attached are copies of the Receipts for Resolutions, from the Board of Elections, for the three replacement levies noted above. Also attached are copies of the Certificate of Filing forms from the County Auditor, resolutions time stamped by the board of elections and the Certificate of Estimated Property Tax Revenue for each levy.

Although the filing deadline is not until this Thursday, February 16th, I filed them early, on behalf of the Clerk, in order for you to review the filings in advance of the deadline. Please review to ensure all is in order.

If you have any questions please give me a call.

c. File

Form No. 19 Prescribed by the Secretary of State 2-93
Receipt for Resolutions / Nº
Office of the Board of Elections, DOM. County, Ohio, + 10 10, 19_
Received of Cay of Western
DESCRIPTION—PURPOSE, RATE, DATE OF ELECTION, ETC.
BOND ISSUE CUSTON Expenses
\Box CHARTER AMENDMENT $ \bigcirc$ \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc
OTHER—
BOARD OF ELECTIONS, By (SIGNED)

Dayton Legal Blank, Inc., Form No. 01193

CERTIFICATE OF FILING FOR TAX LEVY

Lorain County)
I, Mark R. Stewart, the duly elected, qualified and acting Auditor in and for the County
and State aforesaid, do hereby certify that Salvatore Talarico, the duly elected/appointed
qualified and acting Auditor for said City of Oberlin of Lorain County, Ohio and ex-
officio Fiscal Officer for said District, has this day officially filed in the office of the
Auditor of Lorain County a certified copy of Resolution #06-02 adopted on February 7

To proceed to submit to the electors of Oberlin City at an election to be held on May 2, 2006 the question of an existing tax levy in excess of the ten-mill limitation.

Levy - Replacement

Rate – 1.20 mills

2006.

State of Ohio)

) ss

Number of years -5 years

For the purpose of providing for Current Expenses of the City of Oberlin. See attached resolution.

WITNESS my hand and Official Seal at Elyria, Ohio this 10th day of February 2006.

(Seal)

County Auditor in and for Lorain County, Ohio

RESOLUTION NO. 06-02 CMS BOARD OF ELECTIONS

A RESOLUTION DECLARING THAT THE AMOUNT OF TAXES THAT MAY BE RAISED WITHIN THE TEN-MILL LIMITATION BY LEVIES ON THE CURRENT TAX DUPLICATE TO BE INSUFFICIENT TO PROVIDE AN ADEQUATE AMOUNT FOR THE NECESSARY REQUIREMENTS OF THE CITY OF OBERLIN, AND DECLARING THE NECESSITY TO LEVY A TAX IN EXCESS OF SUCH RATE FOR THE PURPOSE OF PROVIDING FUNDS FOR THE CURRENT EXPENSES OF THE CITY, AND DECLARING AN EMERGENCY

BE IT RESOLVED by the Council of the City of Oberlin, County of Lorain, State of Ohio, five-sevenths (5/7ths) of all members elected thereto concurring:

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 of Oberlin, and it is necessary to levy a tax in excess of such limitation for the purpose of providing funds for current expenses of the City of Oberlin at a rate not exceeding one and two-tenths (1.20) mills, for a period of five (5) years, commencing in 2006, and being first due in calendar year 2007.

SECTION 2. That said levy is a replacement of an existing levy of one and two-tenths (1.20) mills for the benefit of the City of Oberlin for the purpose of providing funds for the current expenses of the City, pursuant to Section 5705.19 (A) of the Ohio Revised Code.

SECTION 3. That said levy shall be placed upon the ballot at an election which shall be held on the first Tuesday after the first Monday in May of 2006, being May 2, 2006, and shall be placed upon the 2006 tax list for collection in the 2007 calendar year, if a majority of the electors voting thereon vote in favor thereof.

SECTION 4. That the form of the ballot to be cast at the election on the question of the replacement levy shall be as follows:

A Majority Affirmative Vote Is Necessary For Passage

A Replacement of a tax levy for the benefit of the City of Oberlin for the purpose of providing funds for the current expenses of the said City at a rate not exceeding one and two-tenths (1.20) mills for each one dollar of valuation, which amounts to twelve (12) cents for each one hundred dollars of valuation for five (5) years and commencing in 2006, first due in calendar year 2007.

FOR THE TAX LEVY
AGAINST THE TAX LEVY

SECTION 5. The Clerk of Council of the City of Oberlin is hereby directed to certify a copy of this Resolution to the Board of Elections of Lorain County, Ohio, at least seventy-five (75) days prior to May 2, 2006, and request that said Board of Elections cause Notice of Election on the question of levying said tax be given as required by law.

SECTION 6. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council 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.

SECTION 7. That this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the citizens of the City of Oberlin, Ohio, or to provide for the usual daily operation of a municipal department, to wit:

"to ensure that this Resolution is adopted and certified to the Board of Elections of Lorain County, Ohio, within the time limitations provided by law", and shall take effect immediately upon passage.

PASSED:

1st Reading – February 6, 2006 (E)

2nd Reading – 3rd Reading –

AITEST:

CLERK OF COUNCIL

POSTED: February 6, 2006

EFFECTIVE DATE: February 6, 2006

a:/RES06-02TaxLevies.CurrentExpenses

PRESIDENT OF COUNCIL

I do hereby certify that the foregoing is a true and correct copy of Authorism No Rox-co as passed by the Oberlin City Council.

in to of Council, City of Oberlin, Ohio

DTE FORM 140R Prescribed 9/99 O.R.C. 5705.03(B)

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 LORAIN County, Ohio does hereby certify the following:

- 1. On January 19, 2006, the taxing authority of the City of Oberlin certified a copy of its resolution or ordinance adopted January 17, 2006 requesting the County Auditor to certify the tax valuation of the sub-division and the amount of revenue that would be produced by 1.20 mills, to levy a tax outside the ten-mill limitation for Current Expenses purposes pursuant to Revised Code 5705.19 (A), to be placed on the ballot at May 2, 2006 election. The levy type is Replacement.
- 2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the sub-division remains constant throughout the life of the levy, is calculated to be \$132,579.

\$ 4.157. - P.P. State Reimbursement - 2007

\$136,736. - Total

3. The total tax valuation of the sub-division used in calculating the estimated property tax revenue is 110.482.366.

 $\backslash \backslash \backslash \backslash$

Auditor's Signature

Date

INSTRUCTIONS

- 1. "Total tax valuation" includes the taxable value of all real, personal, and public utility property in the sub-division, which are on the tax lists that were most recently certified for collection. If the sub-division is located in more than one county, the home county auditor (where the greatest taxable value of the sub-division 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 sub-division as soon as possible, so the taxing authority can pass a resolution to proceed not later than 75 days before the election.

Form No. 19 Prescribed by the Secretary of State 2-93	Form	No. 1	9	Prescribed	bу	the	Secretary	y of	State 2	2-93
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···
Receipt for Resolutions , Nº
Office of the Board of Elections, John County, Ohio, Jele 10, 06, 19
Received of Litty of Duller
DESCRIPTION + PURPOSE, RATE, DATE OF ELECTION, ETC.
BOND ISSUE - Sarbase & Sefect
CHARTER AMENDMENT — DO # 5705 1974
OTHER—
BOARD OF ELECTIONS, By
Poster Lord Plank Inc. Phys. No. 01102

:

CERTIFICATE OF FILING FOR TAX LEVY

State of Ohio)	
) ss
Lorain County)

I, Mark R. Stewart, the duly elected, qualified and acting Auditor in and for the County and State aforesaid, do hereby certify that Salvatore Talarico, the duly elected/appointed, qualified and acting Auditor for said City of Oberlin of Lorain County, Ohio and exofficio Fiscal Officer for said District, has this day officially filed in the office of the Auditor of Lorain County a certified copy of Resolution #06-03 adopted on February 7, 2006.

To proceed to submit to the electors of Oberlin City at an election to be held on May 2, 2006 the question of an existing tax levy in excess of the ten-mill limitation.

Levy - Replacement

Rate - 3.00 mills

Number of years -5 years

For the purpose of providing for the Collection and Disposal of Garbage or Refuse in the City of Oberlin. See attached resolution.

WITNESS my hand and Official Seal at Elyria, Ohio this 10th day of February 2006.

(Seal)

County Auditor in and for Lorain County, Ohio

RESOLUTION NO. 06-03 CMSRAIN COUNTY BOARD OF ELECTIONS

A RESOLUTION DECLARING THAT THE AMOUNT OF TAXES THAT WAY BE RAISED WITHIN THE TEN-MILL LIMITATION BY LEVIES ON THE CURRENT TAX DUPLICATE TO BE INSUFFICIENT TO PROVIDE AN ADEQUATE AMOUNT FOR THE NECESSARY REQUIREMENTS OF THE CITY OF OBERLIN, AND DECLARING THE NECESSITY TO LEVY A TAX IN EXCESS OF SUCH RATE FOR THE PURPOSE OF PROVIDING FUNDS FOR THE COLLECTION AND DISPOSAL OF GARBAGE OR REFUSE, AND DECLARING AN EMERGENCY

BE IT RESOLVED by the Council of the City of Oberlin, County of Lorain, State of Ohio, five-sevenths (5/7ths) of all members elected thereto concurring:

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 of Oberlin, and it is necessary to levy a tax in excess of such limitation for the purpose of providing funds for the collection and disposal of garbage or refuse in the City of Oberlin at a rate not exceeding three (3.0) mills, for a period of five (5) years, commencing in 2006, and being first due in calendar year 2007.

SECTION 2. That said levy is a replacement of an existing levy of three (3.0) mills for the benefit of the City of Oberlin for the purpose of providing funds for the collection and disposal of garbage or refuse, pursuant to Section 5705.19 (V) of the Ohio Revised Code.

SECTION 3. That said levy shall be placed upon the ballot at an election which shall be held on the first Tuesday after the first Monday in May of 2006, being May 2, 2006, and shall be placed upon the 2006 tax list for collection in the 2007 calendar year, if a majority of the electors voting thereon vote in favor thereof.

SECTION 4. That the form of the ballot to be cast at the election on the question of the replacement levy shall be as follows:

A Majority Affirmative Vote Is Necessary For Passage

A Replacement of a tax levy for the benefit of the City of Oberlin for the purpose of providing funds for the collection and disposal of garbage or refuse in the City of Oberlin at a rate not exceeding three (3.0) mills for each one dollar of valuation, which amounts to thirty (30) cents for each one hundred dollars of valuation for five (5) years and commencing in 2006, first due in calendar year 2007.

FOR THE TAX LEVY
AGAINST THE TAX LEVY

SECTION 5. The Clerk of Council of the City of Oberlin is hereby directed to certify a copy of this Resolution to the Board of Elections of Lorain County, Ohio, at least seventy-five (75) days prior to May 2, 2006, and request that said Board of Elections cause Notice of Election on the question of levying said tax be given as required by law.

SECTION 6. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council 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.

SECTION 7. That this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the citizens of the City of Oberlin, Ohio, or to provide for the usual daily operation of a municipal department, to wit:

"to ensure that this Resolution is adopted and certified to the Board of Elections of Lorain County, Ohio, within the time limitations provided by law", and shall take effect immediately upon passage.

PASSED:

1st Reading - February 6, 2006 (E)

2nd Reading – 3rd Reading -

ATTEST:

CLERK OF COUNCIL

POSTED: February 7, 2006

EFFECTIVE DATE: February 7, 2006

a:/RES06-03.TasLevy.Garbage

PRESIDENT OF COUNCIL

t do hereby certify that the foregoing is a true and correct copy of Sections No. 126-22 as passed by the Oberlin City Council.

Giark of Corneil, City of Oberlin, Ohio

DTE FORM 140R Prescribed 9/99 O.R.C. 5705.03(B)

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 LORAIN County, Ohio does hereby certify the following:

- 1. On January 19, 2006, the taxing authority of the City of Oberlin certified a copy of its resolution or ordinance adopted January 17, 2006 requesting the County Auditor to certify the tax valuation of the sub-division and the amount of revenue that would be produced by 3.00 mills, to levy a tax outside the ten-mill limitation for Garbage Collection purposes pursuant to Revised Code 5705.19 (V), to be placed on the ballot at May 2, 2006 election. The levy type is Replacement.
- 2. The estimated property tax revenue that will be produced by the stated millage, assuming the valuation of the sub-division remains constant throughout the life of the levy, is calculated to be \$331.447.

<u>\$ 10,393.</u> – P.P. State Reimbursement – 2007 \$341,840 – Total

3. The total tax valuation of the sub-division used in calculating the estimated property tax revenue is

140,482,3664

Auditor's Signatur

Thata

INSTRUCTIONS

- 1. "Total tax valuation" includes the taxable value of all real, personal, and public utility property in the sub-division, which are on the tax lists that were most recently certified for collection. If the sub-division is located in more than one county, the home county auditor (where the greatest taxable value of the sub-division 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 sub-division as soon as possible, so the taxing authority can pass a resolution to proceed not later than 75 days before the election.

Form No. 19 Prescribed by the Secretary of State 2-93

Receipt for Resolutions / Nº
Office of the Board of Elections, County, Ohio, F16/0, 0 (0,19_
Received of Uty of Older
TAX LEVY — PLACEMENT OF DESCRIPTION — PURPOSE, RATE, DATE OF ELECTION, ETC.
BOND ISSUE - FORSION
$\Box \text{ CHARTER AMENDMENT} - \frac{ORC. #5705.19(w)}{}$
OTHER—
BOARD OF ELECTIONS, By LILLY (SIGNED)

Dayton Legal Blank, Inc., Form No. 01193

CERTIFICATE OF FILING FOR TAX LEVY

State of Ohio)	
) ss
Lorain County)

I, Mark R. Stewart, the duly elected, qualified and acting Auditor in and for the County and State aforesaid, do hereby certify that Salvatore Talarico, the duly elected/appointed, qualified and acting Auditor for said City of Oberlin of Lorain County, Ohio and exofficio Fiscal Officer for said District, has this day officially filed in the office of the Auditor of Lorain County a certified copy of Resolution #06-04 adopted on February 7, 2006.

To proceed to submit to the electors of Oberlin City at an election to be held on May 2, 2006 the question of an existing tax levy in excess of the ten-mill limitation.

Levy - Replacement

Rate - 1.60 mills

Number of years -5 years

For the purpose of providing for the payment of Police Pension Fund Requirements for the City of Oberlin. See attached resolution.

WITNESS my hand and Official Seal at Elyria, Ohio this 10th day of February 2006.

(Seal)

County Auditor in and for Lorain County, Ohio

RESOLUTION NO. 06-04 CMS LORAIN COUNTY BOARD OF ELECTIONS

A RESOLUTION DECLARING THAT THE AMOUNT OF TAXES THAT MAY BE RAISED WITHIN THE TEN-MILL LIMITATION BY LEVIES ON THE CURRENT TAX DUPLICATE TO BE INSUFFICIENT TO PROVIDE AN ADEQUATE AMOUNT FOR THE NECESSARY REQUIREMENTS OF THE CITY OF OBERLIN, AND DECLARING THE NECESSITY TO LEVY A TAX IN EXCESS OF SUCH RATE FOR THE PURPOSE OF PROVIDING FUNDS FOR THE PAYMENT OF POLICE PENSION FUND REQUIREMENTS, AND DECLARING AN EMERGENCY

BE IT RESOLVED by the Council of the City of Oberlin, County of Lorain, State of Ohio, five-sevenths (5/7ths) of all members elected thereto concurring:

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 of Oberlin, and it is necessary to levy a tax in excess of such limitation for the purpose of providing funds for the payment of Police Pension Fund requirements at a rate not exceeding one and six-tenths (1.60) mills, for a period of five (5) years, commencing in 2006, and being first due in calendar year 2007.

SECTION 2. That said levy is a replacement of an existing levy of one and six-tenths (1.60) mills for the benefit of the City of Oberlin for the purpose of providing funds for the payment of Police Pension Fund requirements, pursuant to Section 5705.19 (W) of the Ohio Revised Code.

SECTION 3. That said levy shall be placed upon the ballot at an election which shall be held on the first Tuesday after the first Monday in May of 2006, being May 2, 2006, and shall be placed upon the 2006 tax list for collection in the 2007 tax year, if a majority of the electors voting thereon vote in favor thereof.

SECTION 4. That the form of the ballot to be cast at the election on the question of the replacement levy shall be as follows:

A Majority Affirmative Vote Is Necessary For Passage

A Replacement of a tax levy for the benefit of the City of Oberlin for the purpose of providing funds for the payment of Police Pension Fund requirements at a rate not exceeding one and six-tenths (1.60) mills for each one dollar of valuation, which amounts to sixteen (16) cents for each one hundred dollars of valuation for five (5) years and commencing in 2006, first due in calendar year 2007.

FOR THE TAX LEVY	·
AGAINST THE TAX LEVY	

SECTION 5. The Clerk of Council of the City of Oberlin is hereby directed to certify a copy of this Resolution to the Board of Elections of Lorain County, Ohio, at least seventy-five (75) days prior to May 2, 2006, and request that said Board of Elections cause Notice of Election on the question of levying said tax be given as required by law.

SECTION 6. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council 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.

SECTION 7. That this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the citizens of the City of Oberlin, Ohio, or to provide for the usual daily operation of a municipal department, to wit:

"to ensure that this Resolution is adopted and certified to the Board of Elections of Lorain County, Ohio, within the time limitations provided by law", and shall take effect immediately upon passage.

PASSED:

1st Reading - February 6, 2006 (E)

2nd Reading – 3rd Reading -

atjest:

CLERK OF COUNCIL

POSTED: February 7, 2006

EFFECTIVE DATE: February 7, 2006

PRESIDENT OF COUNCIL

a:/RES06-04.TaxLevy.PolicePension

I do hereby certify that the foregoing is a true and correct copy of the correct copy of the Oberlin City Council.

Council, City of Oberlin, Ohio

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 LORAIN County, Ohio does hereby certify the following:

- 1. On January 19, 2006, the taxing authority of the City of Oberlin certified a copy of its resolution or ordinance adopted January 17, 2006 requesting the County Auditor to certify the tax valuation of the sub-division and the amount of revenue that would be produced by 1.60 mills, to levy a tax outside the ten-mill limitation for Police Pension purposes pursuant to Revised Code 5705.19 (W), to be placed on the ballot at the May 2, 2006 election. The levy type is Replacement.
- 2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the sub-division remains constant throughout the life of the levy, is calculated to be \$176,772.

<u>\$ 5,543.</u> - P.P. State Reimbursement - 2007 \$182,315. - Total

3. The total tax valuation of the sub-division used in calculating the estimated property tax revenue is 110,482,366.

//

Auditor's Signature

Date

INSTRUCTIONS

- 1. "Total tax valuation" includes the taxable value of all real, personal, and public utility property in the sub-division, which are on the tax lists that were most recently certified for collection. If the sub-division is located in more than one county, the home county auditor (where the greatest taxable value of the sub-division 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 sub-division as soon as possible, so the taxing authority can pass a resolution to proceed not later than 75 days before the election.