RESOLUTION NO. 2026 - 10

RESOLUTION DECLARING IT NECESSARY TO LEVY A TAX IN EXCESS OF THE TEN-MILL LIMITATION

The Council of the Village of Lewisburg, Preble County, Ohio, met in regular session on the 4th day of August 2026, at the office of Council Chambers at Village Community Center with the following members present:

Barb Foster

Jackie Sewert

Marla Colville-Brown

Ted Thiess

Mary Nelson

Dennis Roberts

Ted Thies moved the adoption of the following Resolution:

WHEREAS, the amount of taxes which 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 said Village of Lewisburg, Preble County, Ohio; therefore be it

RESOLVED, by the Council of the Village of Lewisburg, Preble County, Ohio, two-thirds of all members elected thereto concurring, that it is necessary to levy a tax in excess of the ten mill limitation for the benefit of the Village of Lewisburg, Preble County, Ohio, "For parks and recreation purposes ", per Ohio Revised Code Section 5705.19 (H) and other applicable law, noting the Preble County Auditor's Certificate of Estimated Property Tax Revenue attached as Exhibit "A", at a rate not exceeding 1.00 mill for each one dollar of valuation, which amounts to $0.100 or ten cents for each one hundred dollars of valuation, for a period of five years, and which levy is a renewal of an existing levy of 1.00 mill, with the levy commencing in tax year 2027, first due and/or collected in calendar year 2028, and be it further

RESOLVED, That the question of levying additional taxes be submitted to the electors of said Village of Lewisburg, Preble County, Ohio, at the 2026 general election to be held at the usual voting places within said Village of Lewisburg, Preble County, Ohio, on the 3rd day of November 2026, with said general election date being chosen under the authority contained in Section 5705.19 of the Ohio Revised Code and other applicable law; and be it further

RESOLVED, that said levy be placed upon the tax list of the appropriate tax year after the February settlement next succeeding the election, if a majority of the electors voting thereon vote in favor thereof, and such tax list placement shall otherwise comply with Section 5705.34 of the Ohio Revised Code and other applicable law; and be it further

RESOLVED, that the Clerk of Council of the Village of Lewisburg, Preble County, Ohio, be and she is hereby directed to certify a copy of this Resolution to the Board of Elections, Preble County, Ohio, and notify said Board of Elections to cause notice of election on the question of levying said tax to be given as required by law.

Barb Foster seconded the Motion and the roll being called upon its adoption the vote resulted as follows:

Ted Thies,	Yes
Barb Foster,	Yes
Jackie Sewert,	Yes
Marla Colville-Brown,	Yes
Mary Nelson,	Yes
Dennis Roberts,	Yes
,	

Adopted the 4th day of August 2026.

Mayor

Clerk of Council
Village of Lewisburg, Preble County, Ohio

The State of Ohio, Preble County, ss.

I, Elizabeth A. Wagoner, Clerk of Council of the Village of Lewisburg, Preble County, Ohio, do hereby certify that the foregoing is taken and copied from the Record of the Proceedings of said Village Council; that the same has been compared by me with the Resolution on said Record and that it is a true and correct copy thereof, or a duplicate original thereof.

Witness my signature this 4th day of August 2026.

Clerk of Council
D1588

Clerk of Council
OFFICIAL SEAL
Village of Lewisburg, Ohio

Exhibit "A"

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On July 20, 2026, the taxing authority of the Village of Lewisburg (political subdivision name) certified a copy of its resolution or ordinance adopted July 16, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (1.000) mills, to levy a tax outside the 10-mill limitation for Parks & Recreation purposes pursuant to Revised Code § 5705.19(H), to be placed on the ballot at the November 3, 2026, election. The levy type is renewal.

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 $ 29,690.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 42,731,688.

4. The millage for the requested levy is (1.000) mills per $1 of taxable value, which amounts to $ 23.00 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $________, and ______% of those expenditures.

Slavon Wright
Auditor's signature

July 20, 2026
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.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 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 or fractions thereof per $1 of valuation.
5. "The county auditor's market 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 dollar, 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 <u>most recently certified by the county auditor under R.C. 319.28(B)</u>. See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. 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.