

**VILLAGE OF COVINGTON, OHIO**

**ORDINANCE 12-23**

**AN ORDINANCE AUTHORIZING A NEW TAX LEVY IN EXCESS OF THE TEN MILL LIMITATION FOR GENERAL FIRE AND EMS SERVICES WITHIN THE VILLAGE OF COVINGTON, MIAMI COUNTY, OHIO AND REQUESTING THE MIAMI COUNTY BOARD OF ELECTIONS TO PUT THE QUESTION OF SUCH LEVY UPON THE NOVEMBER 7, 2023 GENERAL ELECTION BALLOT**

**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 EMS services within the Village of Covington, Miami County, Ohio and pursuant to Ohio Revised Code 5705.03, the Council of the Village of Covington, Ohio have requested and secured from the Auditor of Miami County, Ohio, the certification of said official as to the total tax valuation of all the real property contained within the entire territory of said Village of Covington, Miami County, Ohio, which is fifty seven million, seven hundred thirty-one thousand, eight hundred twenty (\$57,731,820.00) Dollars, and of the estimated tax revenue that will be produced annually by three (3.0) mills, assuming the tax valuation of the property within the entire territory of the said Village remains constant throughout the life of the levy, which is calculated to be one hundred seventy-three thousand (\$173,000.00) Dollars.

**WHEREAS**, the Council of the Village of Covington, Miami County, Ohio under Section 5705.03(B)(3) wishes to levy an additional tax 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 it is the intention of the Council of the Village of Covington, Ohio to levy a tax in excess of said limitation;

**NOW THEREFORE, BE IT RESOLVED** by the Legislative Authority of the Village of Covington, State of Ohio, a majority of all members elected thereto concurring, that:

**SECTION 1:** In accordance with Section 5705.03(A) of the Ohio Revised Code, in a total rate and amount which shall not exceed THREE (3.0) mills for each one dollar (\$1.00) of valuation which amounts to ten and one half cents (\$.105) for each one hundred dollars (\$100.00) of valuation and ONE HUNDRED FIVE DOLLARS (\$105.00) for each one hundred thousand dollars (\$100,000.00) of valuation, to be levied upon all real property located within the entire territory of said Village for a period of five (5) years and to be placed upon the tax lists and duplicate beginning with the tax year 2024, as is permitted by Section 5705.191 of the Ohio Revised Code, and to remain on the tax lists and duplicate for tax years 2025, 2026, 2027, and 2028, to be first due and collected in calendar year 2025, and to be collected thereafter in the calendar years 2026, 2027, 2028, and 2029, which proposed ADDITIONAL levy shall be an additional levy in accordance with Section 5705.19(1).

**SECTION 2:** The question of levying additional taxes be submitted to the electors of the entire territory of the Village of Covington, Miami County, Ohio at the general election to be held at the usual voting places within said area on November 7<sup>th</sup>, 2023.

**SECTION 3:** The tax levy be placed upon the tax lists and duplicate and to remain on the tax lists and duplicate as is set forth hereinabove, if a majority of the electors voting thereon vote in favor of said proposal.

**SECTION 4:** The Fiscal Officer of the Village of Covington is hereby authorized and directed to certify a true and correct copy of this Ordinance to the Board of Elections of Miami County, Ohio and to request said Board of Elections to cause notice to be held on Tuesday, November 7, 2023, on the question of levying said tax to be given as required by law.

**SECTION 5:** This Ordinance shall take effect and be in force from and after the earliest period allow by law.

APPROVED: July <sup>10</sup> 17, 2023:

  
Edward L. McCord, Mayor

  
Jesse Reynolds, President of Council

  
Rhonda Gill, Fiscal Officer

  
Frank Patrizio, Law Director

# Certificate of Estimated Property Tax Revenue

DTE 140R  
Rev. 01/23  
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 Miami County, Ohio, does hereby certify the following:

1. On June 6, 2023, the taxing authority of the Village of Covington  
(political subdivision name) certified a copy of its resolution or ordinance adopted June 5, 2023,  
requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would  
be produced by (3.000) mills, to levy a tax outside the 10-mill limitation for Fire & EMS purposes pursuant to  
Revised Code § 5705.19(l), 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 \$ 173,000.00.
3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 57,731,820.00.
4. The millage for the requested levy is (3.000) mills per \$1 of taxable value, which amounts to \$ 105.00 for each  
\$100,000 of the county auditor's appraised value.

Matthew W. Yanhardt  
Auditor's signature

06-06-2023  
Date

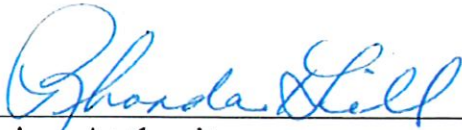
## Instructions

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.

**COUNTY AUDITOR RECEIPT**

I acknowledge receipt on behalf of the Covington Village of the  
Certificate of Estimated Property Tax Revenue (DTE Form 140R) on

June 6, 2023.



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Taxing Authority

Please sign and return one copy of this form to:

Chris A. Peeples  
Miami County Auditor  
Miami County Safety Building  
201 West Main Street  
Troy, Ohio 45373-2363