

TO: Village Council
FROM: Scot F. Lahrmer, Village Manager
RE: Accepting Rates of Budget Commission
DATE: October 2, 2012

ITEM: Accepting the amounts and rates as determined by the Budget Commission.

ACTION REQUESTED: By motion, adopt **Resolution 2012-49** accepting the rates determined by the Budget Commission of Hamilton County.

PURPOSE: To comply with the Ohio Revised Code requirements per Sections 5705.34 and 5705.35.

On July 9, Council adopted Resolution 2012-43 adopting the 2013 Tax Budget and it was certified to the County Auditor. Based on the amounts certified in the Tax Budget, the Hamilton County Budget Commission enacts the tax rates necessary to be levied within and without the ten mill tax limitations.

The financing of local government operations from local property taxes and the incurring of debt by local government is restricted by constitutional limitation. The restriction states that property taxed according to value, shall not be taxed in excess of 10 mills for all state and local purposes. The only exception is when approved by the electors or when provided by the charter of the municipality. This limitation is referred to as the ten-mill limitation. This ten mill limitation indirectly imposes a limitation on the amount of debt the Village can incur by providing a mandatory duty to provide for the levy of taxes to pay bonded debt. Amberley Village has no voted bonds. Beginning with 2012 local property taxes collected in 2013, there will be an addition of 10 mills to cover the Police levy passed by voters in March, 2012.

The Hamilton County Budget Commission certified the attached rates to Amberley Village. The Village is now required to accept the rates, by resolution, which is then certified to the County Auditor. Adoption of **Resolution 2012-49** is recommended.

If you have any questions, please let me know.

Passed:

By:

RESOLUTION NO. 2012-49

**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS
DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING
THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE
COUNTY AUDITOR**

WHEREAS, Council of Amberley Village in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2013; and

WHEREAS, The Budget Commission of Hamilton County, Ohio, has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within the ten mill tax limitation.

NOW, THEREFORE, BE IT RESOLVED by the Council of Amberley Village, Ohio, ___ (___) members elected thereto concurring:

SECTION 1: That the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted.

SECTION 2: That there be and is hereby levied on the tax duplicate of Amberley Village the rate of each tax necessary to be levied within and without the ten mill limitation and more particularly described on Schedule "A", attached hereto and incorporated herein by reference.

SECTION 3: That this resolution shall be in force and become effective from and after the earliest period allowed by law.

Passed this ___ day of October, 2012.

Mayor J.K. Byar

Attest:

Nicole Browder, Clerk of Council

I, Clerk of Council of Amberley Village, Ohio, certify that on the ___ day of October, 2012, the forgoing Resolution was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Resolution at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

Nicole Browder, Clerk of Council

**SCHEDULE A
SUMMARY OF THE AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE BUDGET COMMISSION
AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

	Amount Approved by Budget Commission Inside 10M Limitation	Amount to be Derived from Levies Outside 10M Limitation	Tangible P.P. & P.U.P.P. State Reimbursements	Gross Levy Proceeds	County Auditor's Estimate of the Tax Rate to be Levied		
					Outside	Inside	TOTAL
					GENERAL FUND	499,919	566,788
BOND	0	0	0	0	0.00	0.00	0.00
PENSION	47,763	0	533	48,296	0.00	0.30	0.30
PUBLIC SAFETY	0	1,592,100	0	1,592,100	10.00	0.00	10.00
X6	0	0	0	0	0.00	0.00	0.00
X5	0	0	0	0	0.00	0.00	0.00
X4	0	0	0	0	0.00	0.00	0.00
X3	0	0	0	0	0.00	0.00	0.00
X2	0	0	0	0	0.00	0.00	0.00
X1	0	0	0	0	0.00	0.00	0.00
NEW	0	0	0	0	0.00	0.00	0.00
TOTAL	547,682	2,158,888	533	2,707,103	13.56	3.44	17.00

**SCHEDULE B
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

CURRENT EXPENSE LEVIES	Authorized on:	PERIOD OF TIME	Mills	Fiscal Year
Charter		0	3.56	566,788
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
TOTAL		0	3.56	566,788
PENSION		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
Proposed		0	0.00	0
TOTAL		0	0.00	0
PUBLIC SAFETY		5 years	10.00	1,592,100
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
Election Date		0	0.00	0
TOTAL		0	10.00	1,592,100
X6		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
Enter Date of Election		0	0.00	0
TOTAL		0	0.00	0
X6		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
Enter Date of Election		0	0.00	0
TOTAL		0	0.00	0