MINUTES OF SPECIAL BOARD MEETING May 17, 2024 10:15 AM

A Special Meeting of the Trustees of Lane Public Library was held on Friday, May 17, 2024, with Trustees Dr. Brenda Dales, Jake Richards, Karen Whalen, Chuck Goins, and Marcia Koenig present.

Trustees Joni Copas and Carol Harp were absent.

Joe Greenward, Director; Garrett Turner, Fiscal Officer; and Robert Carringer were also in attendance.

The purpose of the meeting was to review and approve a resolution asking the library taxing authority to submit a tax levy renewal to the electors.

- 1) The meeting was called to order by Dr. Dales.
- 2) New Business
 - a) Levy Resolution

Mr. Carringer presented to the Board of Trustees Resolution 5-2024. This resolution is requesting the library's taxing authority, the Hamilton City Schools Board of Education, to submit a tax levy renewal to the electors within the Lane Public Library District at the General Election on November 5, 2024. The levy tax renewal will be at a rate of .75 of a mill and for a continuing period of time. This is the second of two resolutions the Library needs to approve in order to continue the process of getting the levy renewal on the ballot. The Hamilton City Schools Board of Education will need to approve their own resolution before all required documentation can be presented to the Board of Elections by August 1, 2024.

RESOLUTION NO. 5-2024

RESOLUTION OF THE BOARD OF LIBRARY TRUSTEES OF THE LANE PUBLIC LIBRARY REQUESTING THE BOARD OF EDUCATION OF THE HAMILTON CITY SCHOOL DISTRICT TO SUBMIT TO THE ELECTORS RESIDING WITHIN THE LANE PUBLIC LIBRARY DISTRICT THE QUESTION OF LEVYING A RENEWAL OF A TAX

WHEREAS, the Board of Library Trustees of the Lane Public Library ("Board") is the board of library trustees having authority over the Lane Public Library District, which is a school district public library district, and which is organized and exists pursuant to Ohio Revised Code Chapter 3375; and

WHEREAS, the Board of Education of the Hamilton City School District is the taxing authority of the Lane Public Library District; and

WHEREAS, on May 13, 2024, the Board adopted Resolution No. 4-2024 (attached hereto as **Exhibit #2024-05-03**) declaring the necessity to levy a renewal of an existing tax of seventy-five hundredths (0.75) of a mill to constitute a tax in excess of the ten-mill limitation, as authorized by Ohio Revised Code Sections 5705.03 and 5705.23, for a continuing period of time; and

WHEREAS, by a Certificate of Estimated Property Tax Revenue dated May 14, 2024 (attached hereto as **Exhibit #2024-05-04**), the Butler County Auditor, pursuant to Ohio Revised Code Section 5705.03, has certified to the Board the total current tax valuation of the Lane Public Library District, Counties of Butler and Preble, Ohio, and the dollar amount of revenue, rounded to the nearest dollar, that would be generated by

seventy-five hundredths (0.75) of a mill [a] for each one dollar of taxable value, and [b] for each \$100,000 of the county auditor's appraised value;

WHEREAS, pursuant to Ohio Revised Code Section 5705.23, the Board desires that the Board of Education of the Hamilton City School District, as taxing authority for the Lane Public Library District, submit to all electors residing within the boundaries of the Lane Public Library District the question of levying the tax described in the Board's resolution of May 13, 2024;

THEREFORE, BE IT RESOLVED, by the Board, two-thirds of all members appointed thereto concurring, that 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 the Lane Public Library District; and

BE IT FURTHER RESOLVED, that it is necessary to levy a renewal of an existing tax of seventy-five hundredths (0.75) of a mill for each one dollar of taxable value upon the entire territory within the Lane Public Library District, constituting a tax in excess of the ten-mill limitation for the benefit of the Lane Public Library District, for the purpose of current expenses, as authorized by Ohio Revised Code Section 5705.23, at a rate not exceeding seventy-five hundredths (0.75) of a mill for each one dollar of taxable value, which amounts to \$15.00 for each \$100,000 of the county auditor's appraised value; and

BE IT FURTHER RESOLVED, that it is necessary that the tax be levied for a continuing period of time, commencing in tax year 2025, first due in calendar year 2026, if approved by a majority of the electors voting thereon; and

BE IT FURTHER RESOLVED, that the Board desires that the Board of Education of the Hamilton City School District, as taxing authority for the Lane Public Library District, adopt a resolution to submit the question of levying the tax described in the Board's resolution of May 13, 2024, to the electors residing within the entire territory of the Lane Public Library District.

BE IT FURTHER RESOLVED, that the Board further desires that the question be submitted to the said electors on November 5, 2024; and

BE IT FURTHER RESOLVED, that the Fiscal Officer of the Lane Public Library is directed to certify a copy of this resolution, including all attachments, to the Treasurer of the Hamilton City School District.

Trustee Koenig moved for the adoption of the foregoing resolution. Trustee Dales seconded the motion, and upon call of the roll, the vote resulted as follows:

Brenda Dales Aye

Jake Richards Aye

Karen Whalen Aye

Joni Copas Absent

Chuck Goins Aye

Carol Harp Absent

Marcia Koenig Aye

Adopted: May 17, 2024

3) General Comments	
None.	
The meeting was adjourned at 10:29 a.m. by a motion from by Mr. Goins. All members present voted aye.	Mr. Richards, seconded
The next regularly scheduled meeting of the Board will be he 4:00 P.M.	eld on June 10, 2024 at
Respectfully submitted,	
Dr. Brenda Dales, President	Ms. Karen Whalen, Secretary

RESOLUTION OF THE BOARD OF LIBRARY TRUSTEES OF THE LANE PUBLIC LIBRARY DECLARING THE NECESSITY OF LEVYING A RENEWAL OF A TAX

WHEREAS, the Board of Library Trustees of the Lane Public Library ("Board") is the board of library trustees having authority over the Lane Public Library District, which is a school district public library district, organized and existing pursuant to Ohio Revised Code Chapter 3375; and

WHEREAS, the Lane Public Library District was generally defined by the boundaries of certain school district territories as of May 12, 1981, by Resolution 81-2 of the State Library Board of Ohio, as follows: Hamilton City School District, Talawanda Local School District (which was in the Counties of Butler and Preble and later renamed Talawanda City School District), Ross Local School District, Fairfield Local School District (later renamed Fairfield City School District), New Miami Local School District, and those portions of the Edgewood Local School District (later renamed Edgewood City School District) located in Milford Township, Hanover Township, and St. Clair Township, excluding the Village of Seven Mile; and

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 the Lane Public Library District; and

WHEREAS, it is necessary to levy a tax in excess of the ten-mill limitation for current expenses of the Lane Public Library District; and

WHEREAS, Ohio Revised Code §§ 5705.03 and 5705.23 together require that a resolution declaring the necessity of levying a tax outside the ten-mill limitation for public library purposes [a] must be adopted and certified to the county auditor by a board of library trustees in order to permit consideration of the levy of such tax in a library district; and [b] must request that the county auditor certify the total current tax valuation of the library district, the dollar amount of revenue that would be generated by the specified number of mills for each one dollar of taxable value, and all other applicable calculations specified in Ohio Revised Code 5705.03(B)(2).

THEREFORE, BE IT RESOLVED by the Board of Library Trustees of the Lane Public Library District, at least two-thirds of all members appointed thereto concurring, that it is necessary to levy a renewal of an existing tax of seventy-five hundredths (0.75) of a mill for each one dollar of taxable value upon the entire territory within the Lane Public Library District, constituting a tax in excess of the ten-mill limitation for the benefit of the Lane Public Library District, for the purpose of current expenses, as authorized by Ohio Revised Code § 5705.23, at a rate not exceeding seventy-five hundredths (0.75) of a mill for each one dollar of taxable value; and

BE IT FURTHER RESOLVED, that the tax levy is for a continuing period of time, commencing in tax year 2025, first due in calendar year 2026, if approved by a majority of the electors voting thereon; and

BE IT FURTHER RESOLVED, that the question of such tax levy shall be submitted by the Board of Education of the Hamilton City School District to all electors residing within the boundaries of the Lane Public Library District at the election to be held on November 5, 2024; and

BE IT FURTHER RESOLVED, that the Fiscal Officer is hereby directed to certify a copy of this resolution to the Butler County Auditor; and

BE IT FURTHER RESOLVED, that the Board of Library Trustees of the Lane Public Library hereby requests that the Butler County Auditor certify to this Board, as prescribed in Ohio Revised Code 5705.03, the total current tax valuation of the Lane Public Library District, Counties of Butler and Preble, Ohio; the dollar amount of revenue, rounded to the nearest dollar, that would be generated by the specified number of mills for each one dollar of taxable value if approved by the electors; and all other applicable calculations specified in Ohio Revised Code 5705.03(B)(2).

Trustee <u>Ms. Koenig</u> moved for the adoption of the foregoing resolution. Trustee <u>Dr. Dales</u> seconded the motion, and upon call of the roll, the vote resulted as follows:

Brenda Dales AYE

Jake Richards <u>AYE</u>

Karen Whalen <u>AYE</u>

Joni Copas AYE

Chuck Goins <u>ABSENT</u>

Carol Harp <u>ABSENT</u>

Marcia Koenig AYE

Adopted: May 13, 2024

Exhibit #2024-05-04

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 Butler	County, Ohio, does hereby certify t	he following:
1. On May 14th , 2	2024 the taxing authority of the Lane Pub	olic Library
(political subdivision name) cer	rtified a copy of its resolution or ordinance adopted	May 13th , 2024
requesting the county auditor to be produced by (0.750) mills,	o certify the current taxable value of the subdivisio , to levy a tax outside the 10-mill limitation for $\frac{\text{Cur}}{\text{15.23}}$, to be placed on the ballot at the $\frac{\text{November}}{\text{November}}$	n and the amount of revenue that would rent Expense purposes pursuant to
	ill be produced by the stated millage, assuming the the levy, is calculated to be \$ _2,633,826	taxable value of the subdivision remains
3. The total taxable value of the su	ubdivision used in calculating the estimated propert	y tax revenue is \$5,516,305,500
4. The millage for the requested less \$100,000 of the county auditor	evy is (0.750) mills per \$1 of taxable value, which	for each 5 / 14 / 24
Auditor's signature		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.

Lane Public Library	RES# 6-2009	Adopted:	December 14, 20	009
Hamilton CSD Talawanda CSD Ross Local SD Fairfield Local CSD New Miami Local SD Edgewood CSD Edgewood CSD Edgewood CSD Edgewood CSD	Milford Twp Hanover Twp St. Clair Twp	\$355,582,330.00 \$1,424,066,670.00 \$50,839,050.00 \$834,840.00	**includes Preble Cty**	
Edgewood School Dist	Hamilton	\$0.00 \$3,442,625,930.00 \$3,442,625.93	Exempt pcl / Twin Run Golf Course	fka: B1400-012-021 now: P6500-145-001
	0.75	\$2,581,969.45		

		2023	
Hamilton CSD		\$1,259,828,110.00	
Talawanda CSD		\$1,130,035,580.00	**includes Preble Cty**
Ross Local SD		\$639,168,430.00	
Fairfield Local CSD		\$2,316,859,300.00	
New Miami Local SD		\$72,500,090.00	
Edgewood CSD	Milford Twp	\$1,818,730.00	
Edgewood CSD	Hanover Twp	\$4,153,640.00	
Edgewood CSD	St. Clair Twp	\$91,941,620.00	
Edgewood School Dist	Hamilton	\$0.00	
		\$5,516,305,500.00	Using 2010 Calculation Format
		\$5,516,305,500.00	Certificate

DTE 140R-W2 Rev 8/08 R.C. §5705.03(B)

Worksheet to Calculate Revenue for Form DTE 140R

When a Taxing Authority Certifies a Rate and Requests the Revenue Produced by that Rate for Renewal Levies

Calculation of Revenue

	<u>Tax Value</u>		Millage Rate	Revenue
1. Class I Real – Res/Ag	\$4,292,193,360	х	<u>0.4380820</u> / 1000 =	\$1,880,333
2. Class II Real - Other	\$1,004,918,880	Х	<u>0.5862150</u> / 1000 =	\$589,099
3. Public Utility Personal	\$219,193,260	Х	<u>0.7500000</u> / 1000 =	\$164,395
4. General Personal	\$0 5,516,305,500	Х	<u>0.7500000</u> / 1000 =	\$0
5. Personal Property Phase-out	Reimbursement Payment		=	\$0
6. Total Revenue				\$2,633,826

Instructions

- Line 1. Enter tax valuation of all Class I real property (residential and agricultural property) included on the tax list most recently certified for collection. Enter the <u>existing effective</u> tax rate <u>in mills</u> for Class I. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.
- Line 2. Enter tax valuation of all Class II real property (all other real property) included on the tax list most recently certified for collection. Enter the <u>existing effective</u> tax rate <u>in mills</u> for Class II. Multiply the tax value times the rate and divide by 1000 to get tax revenue in dollars.
- Line 3. Enter the estimated valuation of public utility personal property for the first tax year the levy will be assessed against public utility personal property. To determine the public utility valuation, please refer to the values in the appropriate spreadsheet available at:

tax.ohio.gov/channels/other/services for local govts.stm

Note: Public utility personal property taxes are assessed at the same time as real property taxes, except, beginning in 2007, telecommunications property. The public utility values in the spreadsheets reflect the shift of telecommunications property to general business property.

Enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

DTE 140R-W2Rev 8/08
R.C. §5705.03(B)
page 2

- Line 4. Using the estimated values published on the Department of Taxation's Web site at the address provided above, enter the estimated general personal property value for the first general personal property tax year the levy will be collected. (Note: If the first year for which the levy will be assessed against real property is tax year 2008, then the first tax year that levy will be assessed against personal property will be 2009.) Since telecommunications companies are the only general businesses that are still liable for the personal property tax, and then only for tax years 2009 and 2010, only the estimated value of the telecommunications property should be entered on this line. No entries should be made on this line for levies that will first be effective for real property for tax year 2010 or thereafter. Then enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.
- Line 5. Enter the amount of the reimbursement payment (if any) the subdivision will receive for a qualified renewal levy for the first general personal property tax year the proposed levy will be or would be in effect. (**Note:** if the first year the proposed levy will be assessed against real property is tax year 2008, then the first year that levy will be assessed against personal property will be 2009.)

For personal property tax years 2007-2010, reimbursement amounts for qualifying levies are posted on the Department of Taxation's Web site. For tax years 2011-2017, potential reimbursement amounts will be posted as those tax years are imminent.

Line 6 Add the revenue amounts in lines 1 through 5 and enter total here. Place this amount on the line provided in Item 2 on DTE 140R.

5/14/2024	Values for Library Systems

brary Systems	(01)	(02)	(03)	(04)	(02)	(90)	(02)	(80)	(60)	(10)	(11)
					TOTAL	PUBLIC UTILITY	TOTAL	CURR. PUB. UTIL.	TOTAL	PERS. PROP.	GRAND
	AGRICULTURAL	RESIDENTIAL	INDUSTRIAL	COMMERCIAL	RES/AGR (Class A)	REAL ESTATE	OTHER (Class B)	PERS. PROP. R. E.	P.U. & TANGIBLE	TANGIBLE	TOTAL
DISTRICTS											
A02 Fairfield Twp FFLD C.S.D.	35,870	179,760	1,391,580	029	215,630	0	1,392,250	1,078,350	1,078,350	0	2,686,230
A03 Fairfield Twp FFLD C.S.D. FIRE DISTRICT	3,857,330	715,944,680	1,455,360	31,806,220	719,802,010	61,520	33,323,100	19,801,040	19,801,040	0	772,926,150
A04 Ross Twp FF Corp Fair CSD	0	0	0	0	0	0	0	0	0	0	0
A06 Fairfield Twp Ross L.S.D.	0	241,590	389,710	46,840	241,590	0	436,550	45,790	45,790	0	723,930
A07 Fairfield Corp. Fair. CSD.	2,505,660	1,024,146,480	145,162,640	302,832,200	1,026,652,140	127,480	448,122,320	66,472,460	66,472,460	0	1,541,246,920
AO8 Fairfield Twp Fairfield Corp FFLD CSD	0	0	0	0	0	0	0	0	0	0	0
B10 HANOVER: Talawanda C.S.D.	29,535,350	157,657,260	58,140	6,538,200	187,192,610	85,450	6,681,790	27,000,970	27,000,970	0	220,875,370
B11 Hanover TwpTalawanda C.S.D. Coll. LDS.	154,910	2,022,630	0	4,080	2,177,540	0	4,080	79,640	79,640	0	2,261,260
812 Hanover Twp Hamilton City S.D.	728,970	40,559,060	0	36,290	41,288,030	11,570	47,860	1,068,100	1,068,100	0	42,403,990 10
B13 Hanover Twp Ross L.S.D.	1,220,650	44,894,660	0	510,030	46,115,310	0	510,030	5,596,190	5,596,190	0	52,221,530 11
B14 Hanover Twp Edgewood L.S.D.	1,484,680	2,450,560	0	0	3,935,240	0	0	218,400	218,400	0	4,153,640 12
B15 Millville Corp. Ross LSD	261,020	4,366,990	0	441,610	4,628,010	0	441,610	743,010	743,010	0	5,812,630 13
F26 Milford Twp Talawanda C.S.D.	31,316,650	088'669'68	173,980	2,568,420	121,016,480	44,410	2,786,810	3,085,170	3,085,170	0	126,888,460 14
F27 Milford Twp Talawanda C.S.D. Coll. LDS.	337,090	1,692,090	0	0	2,029,180	0	0	3,830	3,830	0	2,033,010 15
F28 Milford Twp Edgewood C.S.D.	1,078,960	730,540	0	0	1,809,500	0	0	9,230	9,230	0	1,818,730 16
F29 Milfrod Twp. Talawanda C.S.D. (fka Somerville)	86,510	4,055,640	0	263,500	4,142,150	3,940	267,440	077,78	077,770	0	4,497,360
G32 Morgan Twp Ross L.S.D.	32,658,900	165,853,380	1,680,830	2,769,660	198,512,280	42,790	4,493,280	23,518,540	23,518,540	0	226,524,100 18
H35 Oxford Twp Talawanda C.S.D. Col.LDS.	11,945,370	18,359,950	0	513,730	30,305,320	59,930	573,660	3,085,810	3,085,810	0	33,964,790 19
H36 Oxford Twp Talawanda C.S.D. DEED. LDS.	13,734,040	65,778,450	473,340	833,680	79,512,490	0	1,307,020	342,380	342,380	0	81,161,890 20
H40 Oxford Corp. Coll. LDS. Talawanda CSD	37,990	37,885,820	699,320	14,198,430	37,923,810	33,550	14,931,300	14,648,810	14,648,810	0	67,503,920
H41 Oxford Corp. DEED. LDS. Talawanda CSD	969,940	259,355,850	2,610,920	162,711,920	260,325,790	0	165,322,840	955,370	955,370	0	426,604,000 22
J43 REILY: Talawanda CSD	34,196,930	85,828,830	162,940	310,830	120,025,760	56,120	529,890	4,313,310	4,313,310	0	124,868,960 23
K46 ROSS: Ross L.S.D.	27,096,710	272,664,330	2,226,520	14,900,640	299,761,040	0	17,127,160	9,090,160	9,090,160	0	325,978,360 24
K47 Millville Corp. Ross L.S.D.	20,190	10,759,440	0	450,900	10,779,630	0	450,900	421,770	421,770	0	11,652,300 25
L49 ST. CLAIR Twp New Miami L.S.D.	3,119,270	26,393,290	3,130,360	4,659,610	29,512,560	179,160	7,969,130	3,605,640	3,605,640	0	41,087,330 26
LSO St Clair Twp Ross L.S.D.	659,240	12,798,200	18,160	239,210	13,457,440	0	257,370	459,270	459,270	0	14,174,080 27
LS2 St Clair Twp Edgewood C.S.D.	8,987,720	45,734,480	12,843,500	1,067,280	54,722,200	29,530	13,970,310	23,249,110	23,249,110	0	91,941,620 28
L53 New Miami Corp. New Miami L.S.D.	0	25,821,610	625,510	1,500,560	25,821,610	43,410	2,169,480	2,333,690	2,333,690	0	30,324,780 29
PG3 Hamilton Corp. Ross LSD	0	0	0	0	0	0	0	0	0	0	0 31
P64 HAMILTON CORP.: Ham. C.S.D.	1,408,360	948,435,280	70,635,510	190,221,280	949,843,640	354,900	261,211,690	6,368,790	6,368,790	0	1,217,424,120 32
P65 Hamilton Corp Edgewood C.S.D.	0	0	0	0	0	0	0	0	0	0	0 33
P66 Hamilton Corp Talawanda C.S.D.	73,120	10,062,820	0	20,487,720	10,135,940	0	20,487,720	1,312,370	1,312,370	0	31,936,030 34
P67 Hamilton Corp Ross L.S.D.	183,450	1,898,050	0	0	2,081,500	0	0	0	0	0	2,081,500 35
P69 Hamilton Corp New Miami S.D.	0	1,038,290	0	49,690	1,038,290	0	49,690	0	0	0	1,087,980 36
(FROM PREBLE CO.)	3,272,950	3,915,690		53,600	7,188,640		53,600	198,290	198,290	•	7,440,530
TOTAL LANC DIBLIC IRDADV	210.967.830	4,081,225,530	243,738,320	760,016,800	4,292,193,360	1,163,760	1,004,918,880	219,193,260	219,193,260	0	5,516,305,500