

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 Mr. Richards, seconded by Mr. Goins. All members present voted aye.

The next regularly scheduled meeting of the Board will be held on June 10, 2024 at 4:00 P.M.

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

Brenda Dales	<u>AYE</u>
Jake Richards	<u>AYE</u>
Karen Whalen	<u>AYE</u>
Joni Copas	<u>AYE</u>
Chuck Goins	<u>ABSENT</u>
Carol Harp	<u>ABSENT</u>
Marcia Koenig	<u>AYE</u>

Adopted: May 13, 2024

**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.

DTE 140R  
Rev. 01/23  
R.C. 5705.01, 5705.03

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

- On May 14th, 2024, the taxing authority of the Lane Public Library  
(political subdivision name) certified a copy of its resolution or ordinance adopted May 13th, 2024,  
requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would  
be produced by (0.750) mills, to levy a tax outside the 10-mill limitation for Current Expense purposes pursuant to  
Revised Code § 5705.03 and 5705.23, to be placed on the ballot at the November 5th, 2024, election. The levy  
type is Renewal.
- 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 \$ 2,633,826.
- The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 5,516,305,500.
- The millage for the requested levy is (0.750) mills per \$1 of taxable value, which amounts to \$ 15.00 for each  
\$100,000 of the county auditor's appraised value.

Nancy D. Paul  
Auditor's signature

5/14/24  
Date

**Instructions**

- "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.
- 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).
- "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.
- 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.
- "The county auditor's appraised value" means the true value in money of real property. R.C. 5705.01(P).
- 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).
- 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, 2009

Hamilton CSD		\$895,808,800.00	
Talawanda CSD		\$659,508,480.00	**includes Preble Cty**
Ross Local SD		\$355,582,330.00	
Fairfield Local CSD		\$1,424,066,670.00	
New Miami Local SD		\$50,839,050.00	
Edgewood CSD	Milford Twp	\$834,840.00	
Edgewood CSD	Hanover Twp	\$2,414,010.00	
Edgewood CSD	St. Clair Twp	\$53,571,750.00	
Edgewood School Dist	Hamilton	\$0.00	Exempt pcl / Twin Run Golf Course
		<b>\$3,442,625,930.00</b>	fka: B1400-012-021 now: P6500-145-001
		\$3,442,625.93	
	<b>0.75</b>	<b>\$2,581,969.45</b>	

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

**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 existing effective tax rate in mills 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 existing effective tax rate in mills 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](http://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-W2**  
Rev 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.

