

Smith Township – Tax Levy Resolution of Necessity | Mark Finamore

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

RESOLUTION No: 2023- 0606-02
(Additional Combined Police & Fire Tax Levy: 3.0 Mills)

The Board of Trustees of Smith Township, Mahoning County, Ohio, met in regular session on the 6th day of June, 2023, at the office of said Board, with the following members present:

Trustee	Larry Barnett
Trustee	Terry Criss
Trustee	Scott Showalter

Trustee Mr. Barnett moved the adoption of the following Resolution:

WHEREAS the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of said Smith Township, Mahoning County, Ohio; and

WHEREAS a resolution declaring the necessity of levying a tax under RC\$505.50, RC\$505.38, RC \$5705.19(JJ) (For any and all of the purposes set forth in divisions (I)- Fire and (J)-Police) and RC \$5705.191 outside the ten mill limitation must be passed and certified to the County Auditor in order to permit the Board to consider the levy of such a tax and must request that the County Auditor certify to the Board of Trustees the total current tax valuation of Smith Township and the dollar amount of revenue that would be generated by the tax; therefore, be it

RESOLVED, by the Board of Trustees of Smith Township, Mahoning County, Ohio, all members elected thereto concurring, that it is necessary to levy an additional tax in excess of the ten mill limitation for the benefit of Smith Township, pursuant to RC RC\$505.50, RC\$505.38, RC \$5705.19(JJ) (For any and all of the

purposes set forth in divisions (I)- Fire and (J)-Police) and RC \$5705.191 which amounts to \$30.00 for each \$100,000.00 of the county auditor's appraised value, and being \$0.03 for each one hundred dollars of valuation of the auditor's appraised value for a continuing period of time, commencing tax year 2023 collection year beginning 2024, which tax will be voted upon and levied on the total unincorporated area of Smith Township, which is wholly located in Mahoning County, Ohio.

BE IT FURTHER RESOLVED that the Fiscal Officer Certify a copy of this Resolution to the County Auditor for certification of the total tax valuation of Smith Township and the dollar amount of Revenue to be generated by the tax;

BE IT FURTHER RESOLVED upon certification of the County Auditor that the provisions of said tax levy be submitted to the electors of said Smith Township, in the general election to be held on the 7th day of November,2023; and

BE IT FURTHER RESOLVED that said tax levy be submitted to the electors under the authority of Ohio Revised Code, Sections \$5705.03, \$5705.19(JJ)and \$5705.191; and

BE IT FURTHER RESOLVED that the Fiscal Officer of the Board of Trustees of Smith Township be and she is hereby directed to certify a copy of this Resolution to the Board of Elections, Mahoning County, Ohio, not less than ninety days prior to the election 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.

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Trustee Mr. Showalter seconded the Motion and the roll being called upon its adoption the vote resulted as follows:

Trustee Larry Barnett - Yes
Trustee Terry Criss **Excused Absence**
Trustee Scott Showalter- Yes

Adopted the 6th day of June, 2023.



Audrey Fox, Fiscal Officer

**Original
Authorized Signature**

CERTIFICATE

I, the undersigned Fiscal Officer of Smith Township, Mahoning County, Ohio certify that the foregoing motion is a true and accurate copy of the motion as appears in the minutes of the transcript of the official proceedings of the Smith Township Board of Trustees.

Date: 6-6-2023 

Audrey Fox, Fiscal Officer

**Original
Authorized Signature**

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"Representing Ohio's Grass Roots Government - Members of the Ohio Township Association"

9 June 2023

Mr. Manuel E. Santiago
Real Estate Accounting Manager
Mahoning County Auditor's Office
Courthouse
120 Market Street
Youngstown, Ohio 44503

RE: Smith Township – Additional Continuous Tax Levy for RC§5705.19(JJ)
Joint Police and Fire Levy, Ballot Issue, November 7th, 2023 General
Election.

Dear Manny,

Enclosed herein and by Email Transmission Attachment is a Certified Copy of Smith Township's "Resolution of Necessity" (The need to levy outside the statutory 10 mill limitation not subject to electors' vote) of levying an additional 3.0 mill continuous joint police and fire levy, on the unincorporated area of Smith Township.

Pursuant to RC Chapter §5705, please have your office certify the revenue to be generated on the current Smith Township Tax Valuation. Please provide your Certification Form, to both Audrey Fox, Fiscal Officer and myself via email or hardcopy mail, so we can proceed with the next step of passing a Resolution to Proceed with the Tax Levy. We are hopeful that you will have the time to provide us with that certification so that we can enact the Resolution to Proceed at our next regular meeting to be scheduled July 5th, or 6th. Contact me if you have any questions. Thank you for your kind help and advice.

Sincerely,


Mark S. Finamore, Esq. "Of Counsel"
Turner, May & Shepherd
Township Special Legal Counsel
markfinamore@aol.com

cc: Cheri Donofrio
Audrey Fox, Fiscal Officer