RESOLUTION NO. 2026-61

A RESOLUTION PURSUANT TO SECTIONS 5705.19 AND 5705.191 OF THE OHIO REVISED CODE SUBMITTING TO THE ELECTORS OF THE CITY OF WILLOUGHBY, COUNTY OF LAKE, STATE OF OHIO, THE QUESTION OF A RENEWAL OF A TWO (2) MILL TAX LEVY FOR THE PURPOSE OF GENERAL CONSTRUCTION, RECONSTRUCTION, RESURFACING, AND REPAIR OF STREETS, ROADS, AND BRIDGES IN THE CITY.

WHEREAS, on April 7, 2026, the Council of the City of Willoughby, County of Lake, State of Ohio ("City"), adopted Resolution No. 2026-34, pursuant to Section 5705.03 of the Ohio Revised Code declaring it necessary to renew a two (2) mill tax levy for five (5) years and requesting the Lake County Auditor to certify the total current tax valuation of the City and the dollar amount of revenue that would be generated by that renewal levy; and

WHEREAS, on April 9, 2026, the Lake County Auditor certified that the total current tax valuation of the City is $948,619,580 and the dollar amount of revenue that would be generated by that two (2) mill renewal tax levy would be $1,267,480 annually during the life of the levy, assuming that the total current tax valuation remains the same throughout the life of the levy; and

WHEREAS, the millage for the requested levy is (2.000) mills per $1 of taxable value, which amounts to $37 for each $100,000 of the county auditor's market value (copy of the Lake County Auditor Certificate is attached);

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF WILLOUGHBY, THE COUNTY OF LAKE, AND THE STATE OF OHIO:

SECTION 1. That the Council of the City hereby declares that the amount of taxes which may be raised by the City within the ten (10) mill limitation by levies on the current tax list and duplicate will be insufficient to provide an adequate amount for the necessary requirements of the City, and that it is necessary to renew a tax in excess of that limitation at the rate of two (2) mills, for five (5) years, for the purpose of general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in the City.

SECTION 2. That the question of the renewal of a two (2) mill tax levy for the purpose of general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in the City, for five (5) years, beginning with the tax list and duplicate for the year 2026, the proceeds of which levy first would be available to the City in the calendar year 2027, shall be submitted under the provisions of Sections 5705.19(G) and 5705.191 of the Ohio Revised Code to the electors of the City at an election to be held on November 3, 2026, as authorized by law. That election shall be held at the regular places of voting in the City as established by the Lake County Board of Elections, or otherwise, within the times provided by law and shall be conducted, canvassed, and certified in the manner provided by law.

SECTION 3. That the Clerk of Council is hereby authorized and directed to give or cause to be given notice of that election as provided by law.

SECTION 4. That the Clerk of Council is hereby authorized and directed to deliver or cause to be delivered a certified copy of this Resolution to the Lake County Board of Elections before the close of business on August 5, 2026.

SECTION 5. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were conducted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such actions were conducted in meetings open to the public in compliance with all legal requirements including Chapter 107 of the Codified Ordinances of the City of Willoughby.

SECTION 6. That this Resolution shall be in full force and take effect immediately upon its adoption by Council and its approval by the Mayor, or at the earliest period allowed by law.

Adopted: June 9, 2026 ______________________ President of Council

Attest: ______________________ Clerk of Council

Date: 6/9/26 Approved: ______________________ President of Council

Submitted to the ~~Mayor~~ Council Pres. for his approval on this 9th day of June, 2026.

______________________ Clerk of Council

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DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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.

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

1. On APRIL 8, 2026, the taxing authority of the CITY OF WILLOUGHBY (political subdivision name) certified a copy of its resolution or ordinance adopted APRIL 7, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (2.000) mills, to levy a tax outside the 10-mill limitation for ROAD & BRIDGE purposes pursuant to Revised Code § 5705.19(G), to be placed on the ballot at the NOVEMBER 3, 2026, election. The levy type is RENEWAL.

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 $ 1,267,480.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 948,619,580.

4. The millage for the requested levy is (2.000) mills per $1 of taxable value, which amounts to $ 37 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $______, and _____% of those expenditures.

Auditor's signature

Date 4/9/26

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, and (4) renewal with a decrease. **Note:** Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 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 or fractions thereof per $1 of valuation.
5. "The county auditor's market 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 dollar, 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 most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.