

RESOLUTION NO.: 2023 -84

FIRST READING November 13, 2023

SECOND READING NOVEMBER 27, 2023

INTRODUCED BY: CHRIS BERGER

THIRD READING NOVEMBER 29, 2023

RESOLUTION AUTHORIZING TO REDUCE COLLECTION OF THE VILLAGE OF SOUTH RUSSELL'S 1.5 MILL ROAD & BRIDGE LEVY TO 0.5 MILL FOR 2024 TAX COLLECTION ONLY, AUTHORIZING THE FISCAL OFFICER TO DELIVER A CERTIFIED COPY OF THIS RESOLUTION TO THE COUNTY AUDITOR TO ENSURE THE ACCURACY OF THE TAX RATES AND VALUES FOR THE 2024 TAX COLLECTION ONLY, ~~AND DECLARING AN EMERGENCY.~~

WHEREAS, the Ohio Constitution provides for real property to be taxed without a vote of the people up to 10 mills which is commonly referred to as inside millage and effects every property owner in Geauga County, and within the Village of South Russell;

WHEREAS, the mandated 2023 re-valuation, as approved by the Ohio Tax Commissioner, has specifically resulted in an unprecedented average increase in Residential real estate valuation in the Village of South Russell of 37.7% which will cause inside millage tax to increase proportionately;

WHEREAS, this will create an unvoted windfall of tax revenue to the political subdivisions that collect inside millage tax;

WHEREAS, when it comes to inside millage taxes collected within Geauga County, schools receive 45% of inside millage, townships and municipalities receive 30% of inside millage, and the county receives 25%;

WHEREAS, the Council for the Village of South Russell desires to mitigate this significant unvoted tax increase and provide property tax relief to property owners within the Village of South Russell;

WHEREAS, the Geauga County Budget Commission has recommended that political subdivisions, like the Village of South Russell, consider offsetting the unexpected inside millage tax increase and provide tax relief to taxpayers by reducing collection of existing, voter approved levies of the Village of South Russell;

WHEREAS, political subdivisions, like the Village of South Russell, may choose to use the inside millage increase to supplement funding for any affected department of the Village of South Russell out of the general fund where necessary; and

WHEREAS, the Village of South Russell currently collects a 1.5 mill Road & Bridge tax levy most recently approved by voters during the general election held on November 2, 2021;

WHEREAS, said levy provides funding for the operation of the Village of South Russell's street department specifically for the purpose of the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in the Village of South Russell;

WHEREAS, Council for the Village of South Russell desires to reduce collection by 1.0 mill of this 1.5 mill Road & Bridge levy for collection of 2023 taxes which are payable in 2024 for said levy, which would therefore reduce the collection rate to 0.5 mill;

WHEREAS, one year of reduced collection of the 1.5 mill tax levy for the purpose of the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in the Village of South Russell, last approved at the general election in 2021, will provide property owners in the Village of South Russell with \$162,782.35 in property tax relief and serve to approximately offset the Village of South Russell's increased inside millage; and

WHEREAS, Council for the Village of South Russell only seeks to reduce the collection of this levy during collection year 2024.

NOW THEREFORE BE IT RESOLVED by the Council for the Village of South Russell, Geauga County, Ohio that:

SECTION 1. The reduction of the collection of the 1.5 mill Road & Bridge levy by 1.0 mill, therefore reducing the collection rate to 0.5 mill for collection in 2024 only is hereby authorized.

SECTION 2. The Village of South Russell Fiscal Officer is hereby authorized and instructed to deliver a certified copy of this Resolution to the Geauga County Auditor's Office to ensure the accuracy of relevant tax rates and values for the 2024 tax collection period.

SECTION 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees on or after December 2, 1975, that resulted in formal actions, were in meetings open to the public in compliance with all legal requirements, including Section 121.22, Ohio Revised Code.

SECTION 4. This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health and safety of the inhabitants of the Village and for the further reason to ensure the reduced collection in 2024; wherefore, provided it receives the affirmative vote of at least two-thirds (2/3) of all members elected to Council, this Resolution shall be in full force and effect from and immediately upon its passage and approval by the Mayor, otherwise it shall take effect and be in force after the earliest period allowed by law.



Mayor - President of Council

ATTEST:



Fiscal Officer

I certify that Resolution No. 2023 - 84 was duly enacted on the 29TH day of NOVEMBER, 2023, by the Council of the Village of South Russell, and published in accordance with the Codified Ordinances of the Village.

Daniele Romanowski
Fiscal Officer