



Jerusalem Township Board of Trustees Regular Meeting  
Held on December March 26, 2024

The Board of Trustees of Jerusalem Township met in-person in the Township Trustee Chambers at 9501 Jerusalem Road at 7:00 p.m.

Dave Bench opened the meeting at 7:00 p.m. with a moment of silence followed by the pledge of allegiance with the members as listed during roll call:

Beau Miller, present  
Dave Bench, present  
Alex Lytten, present

Approval of Previous Minutes:

After review by the board, Dave Bench made a motion to accept the March 12, 2024 Regular meeting minutes. Beau Miller seconded with roll call as follows:

Dave Bench, yes  
Beau Miller, yes  
Alex Lytten, yes

Motion carried.

Fiscal Officer: Joel Moszkowicz

The Fiscal Officer's report indicated a fund status of \$647,382.09 in pooled investments and \$606,450.32 in our checking account. We made payments, warrants 22521 through 22596 totaling \$13,341.41. Deposits made since last meeting totals \$4,110.06.

Dave Bench made a motion to approve the report as read. Seconded by Alex Lytten with roll call as follows:

Dave Bench, yes  
Beau Miller, yes  
Alex Lytten, yes

Motion carried.

Zoning Department: Linda Rossler

No report not in attendance.

Fire Department: Tony Parasiliti

Calls to date: No report

Safety Message: None

Beau Miller made a motion to approve a late submitted 2023 invoice from Phoenix Safety Outfitters in the amount of \$4,066.00. Seconded by Alex Lytten with roll call as follows:

Dave Bench, yes  
Beau Miller, yes  
Alex Lytten, yes

Motion carried.

Department had a fire on Corduroy road and was able to use the new water tanker. Regarding the roof on the department, he is gathering quotes from various contractors for costs for replacement. The department will be participating in a water exercise in April with the U.S. Coast Guard. The department is sending four divers to open water training for SCBA. Lastly, he reported is going to staff the station for the solar eclipse.

Recreation Department: Gary Allen

Patriots Travel Soccer teams (out of Genoa) will be having practices out at the Jerusalem Fields. They are donating soccer nets to our goals. They might even host some games on the fields. We will be painting those fields in the upcoming weeks.

Going to be sending community garden information out to residents near Joe Verb Park to gauge interest in that project soon. We are finalizing the flier to send out.

Wednesday May 22nd, 2024 will be the Community Day at the elementary. There will be inflatables, food trucks, and other games for the community to come out and enjoy. Time will be 5-7pm weather permitting.

The recreation department will be purchasing a TV for the Community hall. This will be available to use for whomever uses the community hall. Should be installed within the next couple weeks.

The Jerusalem Township recreation department will be making a \$1,000.00 pledge to construction of the Disc Golf Course that is being installed at Maumee Bay State Park. I am working on getting their non-profit documentation as well as other information necessary. We are excited to bring a disc golf course to Jerusalem Township

#### Food Pantry

No report, no representative in attendance.

#### Reno Beach Howard Farms Conservancy

No report, no representative in attendance.

#### Cemetery: Kevin Chapman

Kevin reported three funerals since last meeting. He also indicated he has sold four graves since last meeting as well. Kevin reported he might have nine unsold graves in the old section.

#### Maintenance Department: Kevin Chapman

Kevin has been speaking with the vendor for the new dump truck, we are still having problems. Kevin reported he is removing Jerusalem Township signs on county roads.

#### Old Business:

##### 1. Tarta

Alex Lytten reported no update at this time.

##### 2. 11741 Corduroy

Dave Bench reported he spoke with other Township officials but has no update tonight.

##### 3. Congressional Project Opportunity

Alex Lytten shared some bullet points he got from the program website with the board. The application process would be for February 2025.

##### 4. Zoning Board Interview

It was mentioned they are scheduled for March 27<sup>th</sup> at 6:00 p.m.

##### 5. Garbage Contract

Beau Miller reported he might have the information for the next meeting including the contract extension details.

#### 6. Lucas County Engineer Meeting

Dave Bench shared that Cedar Point road might not be given to us for another 2-3 years. Some discussion occurred on Rachel and East, ditch petitions, Cedar Point road pumping through Ducks Unlimited and Cousino and Seaman Road ditch cleaning.

#### 7. Rachel and East Project

Dave Bench reported the 12" main is installed with the work being completed after Easter.

#### 8. Road and Bridge Levies

Joel Moszkowicz provided resolutions for the board to approve for the second part of the 1.0 and 2.0 mil road and bridge levies.

Resolution 03242024-00

Motion made by Beau Miller seconded by Alex Lytten with roll call as follows:

Dave Bench, yes  
Beau Miller, yes  
Alex Lytten, yes

Motion carried.

Resolution 03242024-01

Motion made by Beau Miller seconded by Dave Bench with roll call as follows:

Dave Bench, yes  
Beau Miller, yes  
Alex Lytten, yes

Motion carried.

#### 9. Unilliance Advance

Dave Bench reported the vendor wants partial payment for materials in advance in the amount of \$22,500.00. It was discussed the Township is the pass through for this project and these is a project the Lucas County Engineers Office is reimbursing for the work on Rachel and East for the total amount of \$44,360.00. Seconded by Beau Miller with roll call as follows:

Dave Bench, yes  
Beau Miller, yes  
Alex Lytten, yes

Motion carried.

#### 10. Groundworks Excavating

Dave Bench reported that the vendor had found more work for the bunting road project than originally approved by the board of trustees. He moved to pay \$4,720.00 to Groundworks. Beau Miller indicated in the future we should have a scope of work for any project to protect the Township for this happening again. Seconded by Beau Miller with roll call as follows:

Dave Bench, yes  
Beau Miller, yes  
Alex Lytten, yes

Motion carried.

#### New Business:

##### 1. Public Records Request

Joel Moszkowicz discussed with the board of a trustees the recent public records request all had received via email. It was agreed to respond with the recommendations made by County Prosecutor.

##### 2. Lucas County All Hazards Plan

Dave Bench reported an email received today to all board members from the Lucas County EMA. There are certain dates the Lucas County EMA would like to get together with Township officials.

All are in agreement for the April 4<sup>th</sup> date, downtown at the 911 building between 1:00 p.m. - 5:00 p.m. for about an hour.

##### 3. OTARMA Deductible

Tabled until next meeting. Alex Lytten would like to review the information from an email that Dave Bench had received.

#### Upcoming Events

TMACOG Ethics Law Training – April 2, 2024 11:00 a.m.

#### Public Participation:

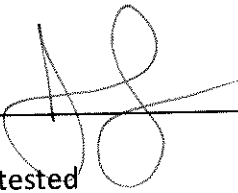
Bill Tank – wanted to let the board know about the drive at Verb park. He suggested that the parking lot needs some title to move the water to the ditch on Rialto drive.


Adjournment:

Beau Miller made a motion to adjourn tonight’s meeting. Seconded by Alex Lytten with roll call as follows:

Dave Bench, yes  
Beau Miller, yes  
Alex Lytten, yes

Meeting Adjourned 8:35 p.m.

  
\_\_\_\_\_  
Attested

  
\_\_\_\_\_  
Approved

Jerusalem  
TOWNSHIP



RESOLUTION 03262024 - 01

**A RESOLUTION TO PLACE ON THE BALLOT THE RENEWAL OF AN EXISTING TAX IN EXCESS OF THE TEN-MILL LIMITATION FOR ROADS IN JERUSALEM TOWNSHIP**

The Jerusalem Township Board of Trustees met at 7:00 p.m. for a Regular Meeting on March 26, 2024 with the following members present:

Alex Lytten  
Dave Bench  
Beau Miller

TRUSTEE Beau Miller moved the adoption of the following Resolution:

**WHEREAS**, the Jerusalem Township Board of Trustees has received the certification from the Lucas County Auditor pursuant to R.C. 5705.03, 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 Jerusalem Township, Ohio; therefore

**BE IT RESOLVED**, by the Board of Trustees of Jerusalem Township, Lucas County, Ohio,

Section 1: The Board has determined 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 Jerusalem Township and it is necessary to levy the renewal of an existing tax in excess of such limitation for the purpose of:

For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges

In Jerusalem Township as provided and authorized in Ohio Revised Code §5705.19(G)

Section 2: The levy is at a rate of 1.0 mills for each one dollar of taxable value which amounts to \$28 for each \$100,000 of the County Auditor's appraised value, for a five year period of time and is a renewal of an existing tax first voted on in 2020.

Section 3: The question of such renewal of an existing tax levy shall be submitted to the electors of the entire territory of Jerusalem Township at the general election to be held on November 5, 2024 and tax will be levied on the entire territory of Jerusalem Township.

Section 4: The renewal of the existing levy will be placed upon the 2026 tax list, first due in calendar 2027, in compliance with Ohio Revised Code Section 5705.19(G). 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 \$64,000.

BE IT FURTHER RESOLVED, that the Fiscal Officer of Jerusalem Township is directed to immediately send a certified copy of this Resolution to the Lucas County Board of Elections along with the Resolution of Necessity and the certification from the Lucas County Auditor received pursuant to R.C. 5705.03(B)(2) on or before August 7, 2024 by 4:00 PM and notify said Board of Elections to cause notice of the election on the question of levying said tax renewal to be given as required by law.

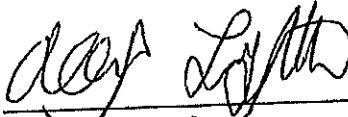
TRUSTEE Dave Bench seconded the motion and the roll being called upon its adoption the vote resulted as follows:

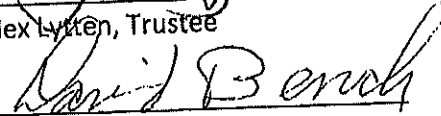
Alex Lytten   
Dave Bench   
Beau Miller

DATE: March 26, 2024

ATTEST:

  
\_\_\_\_\_  
Fiscal Officer, Jerusalem Township

  
\_\_\_\_\_  
Alex Lytten, Trustee

  
\_\_\_\_\_  
David Bench, Trustee

  
\_\_\_\_\_  
Beau Miller, Trustee



# 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 Lucas County, Ohio, does hereby certify the following:

1. On February 27th, 2024, the taxing authority of the Jerusalem Township (political subdivision name) certified a copy of its resolution or ordinance adopted February 27th, 2024, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (1.0) mills, to levy a tax outside the 10-mill limitation for Roads purposes pursuant to Revised Code § 5705.19(G), to be placed on the ballot at the November 5th, 2024, 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 \$ 64,000.
3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 79,918,940.
4. The millage for the requested levy is (1.0) mills per \$1 of taxable value, which amounts to \$ 28 for each \$100,000 of the county auditor's appraised value.

Katie Malone  
Auditor's signature

03/04/2024  
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., 6 mills, rather than as a fraction of a dollar, i.e., \$0.006. 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.

## 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

	Tax Value		Millage Rate			Revenue
1. Class I Real – Res/Ag	\$ 70,644,870	X	785968	÷	1,000	= \$ 55,525
2. Class II Real – Other	\$ 4,414,920	X	906631	÷	1,000	= \$ 4,003
3. Public Utility Personal	\$ 4,859,150	X	1.0	÷	1,000	= \$ 4,859
4. General Personal	\$ _____	X	_____	÷	1,000	= \$ _____
5. Personal Property Phase-out Reimbursement Payment						\$ _____
6. Total Revenue						\$ 64,387

### 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:

[www.tax.ohio.gov/channels/government/services\\_for\\_local\\_govts.stm](http://www.tax.ohio.gov/channels/government/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.

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 form DTE 140R.

*Jerusalem*  
TOWNSHIP

RESOLUTION 02272024-01

A RESOLUTION OF NECESSITY TO LEVY A RENEWAL OF AN EXISTING TAX IN EXCESS OF THE TEN-MILL LIMITATION FOR ROADS AND, PURSUANT TO REVISED CODE SECTION 5705.03(B), REQUESTING THE COUNTY AUDITOR TO CERTIFY THE TOTAL CURRENT TAX VALUATION OF JERUSALEM TOWNSHIP AND OTHER FINANCIAL INFORMATION

The Jerusalem Township Board of Trustees met at 7:00 p.m. for a Regular Meeting on February 27, 2024 with the following members present:

Alex Lytten  
Dave Bench  
Beau Miller

TRUSTEE Beau Miller moved the adoption of the following Resolution:

WHEREAS, the Jerusalem Township Board of Trustees finds that the amount of taxes that may be raised within the 10 mill limitation is insufficient for the current road expenses throughout the Township; and

WHEREAS, a resolution declaring the necessity of levying a renewal tax under Ohio Revised Code Section 5705.19(G) outside the ten-mill limitation must be passed and certified by the Lucas County Auditor, in accordance with Ohio Revised Code Section 5705.03(B), in order to permit the Board of Trustees 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 Jerusalem Township and the dollar amount of revenue that would be generated by the tax;

WHEREAS, the proceedings and hearings on this Resolution, and any necessary notices of such proceedings and hearings, have all been undertaken, conducted and given in accordance with applicable law; therefore be it

NOW THEREFORE BE IT RESOLVED BY THE JERUSALEM TOWNSHIP BOARD OF TRUSTEES, LUCAS COUNTY, OHIO;

Section 1: The Jerusalem Township Board of Trustee, who voted as certified below, that it is necessary to levy a renewal of an existing tax of 1.0 mills for the purpose of roads pursuant to R.C. 5705.19(G), for a five year period, at the rate of 1.0 mills for each one dollar of valuation which amounts to \$0.10 for each one hundred dollars of valuation..

Section 2: The tax will be levied on the entire territory of Jerusalem Township.

Section 3: The renewal of the existing levy will be placed upon the 2025 tax list, first due in year 2025, in compliance with Ohio Revised Code Section 5705.19(G).

Section 3: The question of such renewal tax levy shall be submitted to the electors of the entire territory of Jerusalem Township at the general election to be held on November 5, 2024.

Section 4: The Fiscal Officer is directed to immediately send a certified copy of this Resolution to the Lucas County Auditor and this Board of Trustees hereby requests that the County Auditor certify to this Board of Trustees (I) the total current tax valuation of Jerusalem Township (II) the dollar amount of revenue that would be generated by the renewal of the existing tax of 1.0 mills, if approved by the electors, (III) the levy's rate expressed in dollars rounded to the nearest dollar, for each one hundred thousand dollars of the Lucas County Auditor's appraised value, and (iv) any other certification required to be made pursuant to Section 5705.03 of the Ohio Revised Code.

TRUSTEE Dave Bench seconded the motion and the roll being called upon its adoption the vote resulted as follows:

Alex Lytten abstain  
Dave Bench Y  
Beau Miller Y

DATE: 2-27-24

ATTEST:

[Signature]  
Fiscal Officer, Jerusalem Township

[Signature]  
Alex Lytten, Trustee

[Signature]  
David Bench, Trustee

[Signature]  
Beau Miller, Trustee

Jerusalem  
TOWNSHIP



RESOLUTION 03262024-00

**A RESOLUTION TO PLACE ON THE BALLOT THE RENEWAL OF AN EXISTING TAX IN EXCESS OF THE TEN-MILL LIMITATION FOR ROADS IN JERUSALEM TOWNSHIP**

The Jerusalem Township Board of Trustees met at 7:00 p.m. for a Regular Meeting on March 26, 24 with the following members present:

Alex Lytten  
Dave Bench  
Beau Miller

TRUSTEE Beau Miller moved the adoption of the following Resolution:

**WHEREAS**, the Jerusalem Township Board of Trustees has received the certification from the Lucas County Auditor pursuant to R.C. 5705.03, 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 Jerusalem Township, Ohio; therefore

**BE IT RESOLVED**, by the Board of Trustees of Jerusalem Township, Lucas County, Ohio,

Section 1: The Board has determined 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 Jerusalem Township and it is necessary to levy the renewal of an existing tax in excess of such limitation for the purpose of:

For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges

In Jerusalem Township as provided and authorized in Ohio Revised Code §5705.19(G)

Section 2: The levy is at a rate of 2.0 mills for each one dollar of of taxable value which amounts to \$36 for each \$100,000 of the County Auditor's appraised value, for a five year period of time and is a renewal of an existing tax first voted on in 2019.

Section 3: The question of such renewal of an existing tax levy shall be submitted to the electors of the entire territory of Jerusalem Township at the general election to be held on November 5, 2024 and tax will be levied on the entire territory of Jerusalem Township.

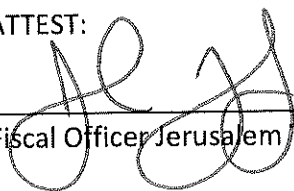
Section 4: The renewal of the existing levy will be placed upon the 2024 tax list, first due in calendar 2025, in compliance with Ohio Revised Code Section 5705.19(G). The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be \$90,000.

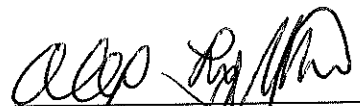
**BE IT FURTHER RESOLVED,** that the Fiscal Officer of Jerusalem Township is directed to immediately send a certified a copy of this Resolution to the Lucas County Board of Elections along with the Resolution of Necessity and the certification from the Lucas County Auditor received pursuant to R.C. 5705.03(B)(2) on or before August 7, 2024 by 4:00 PM and notify said Board of Elections to cause notice of the election on the question of levying said tax renewal to be given as required by law.

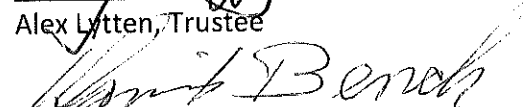
TRUSTEE Alex Lytten seconded the motion and the roll being called upon its adoption the vote resulted as follows:


Alex Lytten Y  
Dave Bench Y  
Beau Miller Y

DATE: March 26, 2024

ATTEST:  
  
\_\_\_\_\_  
Fiscal Officer Jerusalem Township

  
\_\_\_\_\_  
Alex Lytten, Trustee

  
\_\_\_\_\_  
David Bench, Trustee

  
\_\_\_\_\_  
Beau Miller, Trustee

# 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 Lucas County, Ohio, does hereby certify the following:

1. On February 27th, 2024, the taxing authority of the Jerusalem Township (political subdivision name) certified a copy of its resolution or ordinance adopted February 27th, 2024, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (2.0) mills, to levy a tax outside the 10-mill limitation for Roads purposes pursuant to Revised Code § 5705.19(G), to be placed on the ballot at the November 5th, 2024, 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 \$ 90,000.
3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 79,918,940.
4. The millage for the requested levy is (2.0) mills per \$1 of taxable value, which amounts to \$ 36 for each \$100,000 of the county auditor's appraised value.

  
Auditor's signature

03/04/24  
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.



## 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	\$ 70,644,870	X	1.02886	÷	1,000	\$ 72,615
2. Class II Real – Other	\$ 4,414,920	X	1.81326	÷	1,000	\$ 8,005
3. Public Utility Personal	\$ 4,859,150	X	2.0	÷	1,000	\$ 9,718
4. General Personal	\$ _____	X	_____	÷	1,000	\$ _____
5. Personal Property Phase-out Reimbursement Payment						\$ _____
6. Total Revenue						\$ 90,338

### 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:

[www.tax.ohio.gov/channels/government/services\\_for\\_local\\_govts.stm](http://www.tax.ohio.gov/channels/government/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.

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 form DTE 140R.

*Jerusalem*  
TOWNSHIP

RESOLUTION 02272024-00

**A RESOLUTION OF NECESSITY TO LEVY A RENEWAL OF AN EXISTING TAX IN EXCESS OF THE TEN-MILL LIMITATION FOR ROADS AND, PURSUANT TO REVISED CODE SECTION 5705.03(B), REQUESTING THE COUNTY AUDITOR TO CERTIFY THE TOTAL CURRENT TAX VALUATION OF JERUSALEM TOWNSHIP AND OTHER FINANCIAL INFORMATION**

The Jerusalem Township Board of Trustees met at 7:00 p.m. for a Regular Meeting on February 27, 2024 with the following members present:

Alex Lytten  
Dave Bench  
Beau Miller

TRUSTEE Beau Miller moved the adoption of the following Resolution:

WHEREAS, the Jerusalem Township Board of Trustees finds that the amount of taxes that may be raised within the 10 mill limitation is insufficient for the current road expenses throughout the Township; and

WHEREAS, a resolution declaring the necessity of levying a renewal tax under Ohio Revised Code Section 5705.19(G) outside the ten-mill limitation must be passed and certified by the Lucas County Auditor, in accordance with Ohio Revised Code Section 5705.03(B), in order to permit the Board of Trustees to consider the levy of such as tax and must request that the county auditor certify to the Board of Trustees the total current tax valuation of Jerusalem Township and the dollar amount of revenue that would be generated by the tax;

WHEREAS, the proceedings and hearings on this Resolution, and any necessary notices of such proceedings and hearings, have all been undertaken, conducted and given in accordance with applicable law; therefore be it

**NOW THEREFORE BE IT RESOLVED BY THE JERUSALEM TOWNSHIP BOARD OF TRUSTEES, LUCAS COUNTY, OHIO;**

Section 1: The Jerusalem Township Board of Trustee, who voted as certified below, that it is necessary to levy a renewal of an existing tax of 2.0 mills for the purpose of roads pursuant to R.C. 5705.19(G), for a five year period, at the rate of 2.0 mills for each one dollar of valuation which amounts to \$0.20 for each one hundred dollars of valuation..

Section 2: The tax will be levied on the entire territory of Jerusalem Township.

Section 3: The renewal of the existing levy will be placed upon the 2024 tax list, first due in year 2025, in compliance with Ohio Revised Code Section 5705.19(G).

Section 3: The question of such renewal tax levy shall be submitted to the electors of the entire territory of Jerusalem Township at the general election to be held on November 5, 2024.

Section 4: The Fiscal Officer is directed to immediately send a certified copy of this Resolution to the Lucas County Auditor and this Board of Trustees hereby requests that the County Auditor certify to this Board of Trustees (i) the total current tax valuation of Jerusalem Township (ii) the dollar amount of revenue that would be generated by the renewal of the existing tax of 2.0 mills, if approved by the electors, (iii) the levy's rate expressed in dollars rounded to the nearest dollar, for each one hundred thousand dollars of the Lucas County Auditor's appraised value, and (iv) any other certification required to be made pursuant to Section 5705.03 of the Ohio Revised Code.

TRUSTEE David Bench seconded the motion and the roll being called upon its adoption the vote resulted as follows:

Alex Lytten Y  
Dave Bench Y  
Beau Miller Y

DATE: 02-27-24

ATTEST:

[Signature]  
Fiscal Officer Jerusalem Township

[Signature]  
Alex Lytten, Trustee

[Signature]  
David Bench, Trustee

[Signature]  
Beau Miller, Trustee

**Payment Listing**

3/13/2024 to 3/31/2024

Payment Advice #	Post Date	Transaction Date	Type	Vendor / Payee	Amount	Status
22521	02/26/2024	02/26/2024	AW	DAVID BENCH	\$341.33 *	V
22521	03/18/2024	03/18/2024	AW	DAVID BENCH	-\$341.33	V
22568	03/21/2024	03/18/2024	PR	Kevin Chapman	\$1,689.77	O
22569	03/21/2024	03/18/2024	PR	Eric Schuffenecker	\$1,263.36	O
22570	03/21/2024	03/18/2024	PR	Ray St. John	\$121.25	O
22571	03/26/2024	03/25/2024	PR	Joel Moszkowicz	\$337.14	O
22572	03/25/2024	03/25/2024	AW	TOLEDO EDISON COMPANY	\$1,559.01	O
22573	03/25/2024	03/25/2024	AW	GARY SCHUMAKER, LLC	\$2,875.34	O
22574	03/25/2024	03/25/2024	AW	DELTA DENTAL	\$314.21	O
22575	03/25/2024	03/25/2024	AW	CROGHAN COLONIAL BANK	\$1,488.04	V
22575	03/25/2024	03/25/2024	AW	CROGHAN COLONIAL BANK	-\$1,488.04	V
22576	03/25/2024	03/25/2024	AW	RELIANCE	\$57.95	V
22576	03/25/2024	03/25/2024	AW	RELIANCE	-\$57.95	V
22577	03/25/2024	03/25/2024	AW	RELIANCE	\$4.50	V
22577	03/25/2024	03/25/2024	AW	RELIANCE	-\$4.50	V
22578	03/25/2024	03/25/2024	AW	ESO Solutions Inc.	\$301.59	V
22578	03/25/2024	03/25/2024	AW	ESO Solutions Inc.	-\$301.59	V
22579	03/25/2024	03/25/2024	AW	Promedica Employee Assistance Program	\$76.00	V
22579	03/25/2024	03/25/2024	AW	Promedica Employee Assistance Program	-\$76.00	V
22580	03/25/2024	03/25/2024	AW	Municipal Emergency Services Inc.	\$1,775.00	V
22580	03/25/2024	03/25/2024	AW	Municipal Emergency Services Inc.	-\$1,775.00	V
22581	03/25/2024	03/25/2024	AW	Charter Communications	\$183.97	V
22581	03/25/2024	03/25/2024	AW	Charter Communications	-\$183.97	V
22582	03/25/2024	03/25/2024	AW	Neon Goldfish	\$200.00	V
22582	03/25/2024	03/25/2024	AW	Neon Goldfish	-\$200.00	V
22583	03/25/2024	03/25/2024	AW	U.S. BANK EQUIPMENT FINANCE	\$250.61	V
22583	03/25/2024	03/25/2024	AW	U.S. BANK EQUIPMENT FINANCE	-\$250.61	V
22584	03/25/2024	03/25/2024	AW	George Gradel Co.	\$1,000.00	V
22584	03/25/2024	03/25/2024	AW	George Gradel Co.	-\$1,000.00	V
22585	03/25/2024	03/25/2024	AW	D & J SUPPLY	\$185.00	V
22585	03/25/2024	03/25/2024	AW	D & J SUPPLY	-\$185.00	V
22586	03/25/2024	03/25/2024	AW	CROGHAN COLONIAL BANK	\$1,488.04	O
22587	03/25/2024	03/25/2024	AW	RELIANCE	\$57.95	O
22588	03/25/2024	03/25/2024	AW	RELIANCE	\$4.50	O
22589	03/25/2024	03/25/2024	AW	ESO Solutions Inc.	\$301.59	O
22590	03/25/2024	03/25/2024	AW	Promedica Employee Assistance Program	\$76.00	O
22591	03/25/2024	03/25/2024	AW	Municipal Emergency Services Inc.	\$1,775.00	O
22592	03/25/2024	03/25/2024	AW	Charter Communications	\$183.97	O
22593	03/25/2024	03/25/2024	AW	Neon Goldfish	\$200.00	O
22594	03/25/2024	03/25/2024	AW	U.S. BANK EQUIPMENT FINANCE	\$250.61	O
22595	03/25/2024	03/25/2024	AW	George Gradel Co.	\$1,000.00	O
22596	03/25/2024	03/25/2024	AW	D & J SUPPLY	\$185.00	O
Total Payments:					\$13,341.41	
Total Conversion Vouchers:					\$0.00	
Total Less Conversion Vouchers:					\$13,341.41	

**Payment Listing**

3/13/2024 to 3/31/2024

Type: AM - Accounting Manual Warrant, AW - Accounting Warrant, IM - Investment Manual Warrant, IW - Investment Warrant, PM - Payroll Manual Warrant, PR - Payroll Warrant, RW - Reduction of Receipt Warrant, SW - Skipped Warrant, WH - Withholding Warrant, WM - Withholding Manual, WS - Special Warrant, CH - Electronic Payment Advice, IL - Investment Loss, EP - Payroll EFT Voucher, CV - Payroll Conversion Voucher, SV - Payroll Special Voucher, EW - Withholding Voucher, POS ADJ - Positive Adjustment, NEG ADJ - Negative Adjustment, POS REAL - Positive Reallocation, NEG REAL - Negative Reallocation

Status: O - Outstanding, C - Cleared, V - Voided, B - Batch

\* Asterisked amounts are not included in report totals. These transactions occurred outside the reported date range but are listed for reference.

**Receipt Listing**  
3/13/2024 to 3/31/2024

Receipt Number	Post Date	Transaction Date	Type	Deposit Ticket	Source	Amount	Status
58-2024	03/20/2024	03/20/2024	STD	03202024	LAKE ERIE LODGE	\$187.85	O
59-2024	03/20/2024	03/20/2024	STD	03202024	airbnb	\$44.24	O
60-2024	03/20/2024	03/20/2024	STD	03202024	Freck Funeral Chapel	\$700.00	O
61-2024	03/20/2024	03/20/2024	STD	03202024	americaft memorials	\$150.00	O
62-2024	03/20/2024	03/20/2024	STD	03202024	LUCAS COUNTY AUDITOR	\$84.24	O
63-2024	03/20/2024	03/20/2024	STD	03202024	Arbor Professional Solutions	\$517.15	O
64-2024	03/20/2024	03/20/2024	STD	03202024	vincent marhelli	\$40.00	O
65-2024	03/20/2024	03/20/2024	STD	03202024	yolanda garcia	\$200.00	O
66-2024	03/20/2024	03/20/2024	STD	03202024	malon johns	\$40.00	O
67-2024	03/20/2024	03/20/2024	STD	03202024	anthem blue cross blue shield	\$378.89	O
68-2024	03/20/2024	03/20/2024	STD	03202024	LUCAS COUNTY AUDITOR	\$1,767.69	O
Report Total:						\$4,110.06	

Type: STD - Standard Receipt, INT - Interest Receipt, MEMO - Memo Receipt, GAIN - Capital Gain, POS ADJ - Positive Adjustment, NEG ADJ - Negative Adjustment, POS REAL - Positive Reallocation, NEG REAL - Negative Reallocation  
 Status: O - Outstanding, C - Cleared, V - Voided, B - Batch

\* Asterisked amounts are not included in report totals. These transactions occurred outside the reported date range but are listed for reference.

**Fund Status**

As Of 3/26/2024

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	22.584%	\$282,232.76	\$0.00	\$282,232.76
2011	Motor Vehicle License Tax	1.994%	\$24,914.57	\$0.00	\$24,914.57
2021	Gasoline Tax	17.790%	\$222,316.77	\$0.00	\$222,316.77
2031	Road and Bridge	11.417%	\$142,682.93	\$0.00	\$142,682.93
2041	Cemetery	3.124%	\$39,044.61	\$0.00	\$39,044.61
2191	Fire Levy	32.232%	\$402,808.40	\$0.00	\$402,808.40
2192	Recreation Levy	1.517%	\$18,962.40	\$0.00	\$18,962.40
2231	Permissive Motor Vehicle License Tax	6.771%	\$84,617.23	\$0.00	\$84,617.23
2273	Coronavirus Relief Fund	2.401%	\$30,000.00	\$0.00	\$30,000.00
2401	Curtice Lighting Assessment	0.165%	\$2,061.66	\$0.00	\$2,061.66
2402	Bono Lighting Assessment	0.005%	\$56.79	\$0.00	\$56.79
3301	Garbage Assessment	0.000%	\$0.00	\$0.00	\$0.00
All Funds Total			\$1,249,698.12	\$0.00	\$1,249,698.12
Pooled Investments					\$647,382.09
Secondary Checking Accounts					\$0.00
Available Primary Checking Balance					\$606,450.32

Last reconciled to bank: 02/29/2024 – Total other adjusting factors: \$1,435.20