

Jerusalem Township Board of Trustees Regular Meeting Held on January 14, 2025

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

Alex Lytten 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 December 10, 2024 Regular meeting minutes. Beau Miller seconded with roll call as follows:

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

Motion carried.

After review by the board, Dave Bench made a motion to accept the January 3, 2025 Reorganizational 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 \$676,623.96 in pooled investments and \$853,964.37 in our checking account. We made payments, warrants 23353 through 23379 totaling \$64,311.13. Deposits made since last meeting totals \$12,435.37.

Beau Miller 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: Wendy Jaquillard

No report, no member in attendance.

Fire Department: Tony Parasiliti

Safety Message: None

Calls to Date: 7

Tony Parasiliti shared two new hire applicants for consideration.

Alex Lytten moved to approve two new applicants to the fire department pending background and physical:

Emily Ashley Keegan Murray

Seconded by Dave Bench with roll call as follows:

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

Motion carried.

Recreation Department: Gary Allen

No report, no member in attendance.

Food Pantry

No report, no member in attendance.

Reno Beach Howard Farms Conservancy

No report, no member in attendance.

Cemetery: Kevin Chapman

No report.

Maintenance Department: Kevin Chapman

Reported only having salt events recently. He reported 23 tons of salt to date used, which is very minimal. He is taking the new truck again to get fixed for some issues. They are starting winter maintenance on mowers between events.

Old Business:

1. Annual Township Mileage Certification

Beau Miller reached out to the Lucas County Engineers office and Anita Lopez office. He also reached out to ODOT road mileage contact down in Columbus. Beau Miller learned a lot of from the ODOT contact. Beau reached out to Jeffery Stopar as well after having been given the Lucas County Commissioner resolutions that went to the State of Ohio giving Jerusalem Township the 7 miles of roads. Dave Bench also has been speaking with the County regarding these roads. Both Beau Miller and Dave Bench are working on a getting a meeting together between the County Commissioners and the Lucas County Engineers Office.

Kevin reported when he started back in 1999, there was less than 10 miles of roads and now we have almost 30 miles. He feels that if this continues, funding will be an issue with maintenance including plowing, mowing and repairs. Dave Bench and Kevin Chapman reported that the cost is \$30,000.00 a mile for tar and chip and \$300,000.00 a mile for asphalt at the current market price.

All trustees agree to move forward with engagement with someone, whether at the state level, through legal action or the through the county commissioners. All agree to refuse the certification form.

2. Road and Bridge Levy

Resolution 01142025-00

Beau Miller moved for the board of elections resolution for the 3.0 mill road and bridge levy. Seconded by Dave Bench with roll call as follows:

Dave Bench, yes Beau Miller, yes

Alex Lytten, yes

Motion carried.

3. Recreation Levy

Resolution 01142025-01

Alex Lytten moved for the board of elections resolution for the 0.75 mill recreation levy. Seconded by Dave Bench with roll call as follows:

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

Motion carried.

New Business:

1. OLEC Coastal and Shoreline Grant

Alex Lytten shared some additional information that came from the conservancy. The Township has not heard if they have received the grant funds. The conservancy would like to have the Township send out some feelers to local firms of a potential project in the future. All of the board are in agreement. Beau Miller indicated Adam Hoff is leaving the conservancy board in the summer.

Upcoming Events

Stormwater Coalition Meeting, January 16, 2025 Toledo Raw Water Main Project, January 21, 2025 Regional Growth Partnership, January 21, 2025 Ohio Township Association, January 29 – 31, 2025

Public Participation:

Bill Tank

Wanted to know if the township has another CDL driver to backup Kevin and Eric. Dave Bench indicated there is another CDL driver available.

Adjournment:

Alex Lytten made a motion to adjourn tonight's meeting. Seconded by Dave Bench with roll call as follows:

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

Meeting Adjourned 8:03 p.m.

Approved

Attested



A RESOLUTION TO PLACE ON THE BALLOT THE RENEWAL OF AN EXISTING TAX WITH AN INCREASE IN EXCESS OF THE TEN-MILL LIMITATION FOR ROAD REPAIRS AND MAINTENANCE IN JERUSALEM TOWNSHIP

The Jerusalem Township Board of Trustees met at 7:00 p.m. for a Regular Meeting on 0(-14-2025) 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 tenmill 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 with an increase in excess of such limitation for the purpose of: road repairs and maintenance.

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 renewal with a 2.0 mills increase for a total of 3.0 mills for each one dollar of taxable value which amounts to \$90 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 with an increase.

<u>Section 3:</u> 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 primary election to be held on May 6, 2025 and tax will be levied on the entire territory of Jerusalem Township.

<u>Section 4:</u> The renewal of the existing levy with an increase will be placed upon the 2025 tax list, first due in calendar 2026, 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 \$280,000.

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 February 5th, 2025 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 Dove Born seconded the motion and the roll being called upon its adoption the vote resulted as follows:

Alex Lytten Dave Bench

Beau Miller

DATE: 01-14-25

ATTEST:

Fisdal 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 <u>Lucas</u> County, Ohio, does hereby certify the following:

- 1. On <u>December 10th</u>, <u>2024</u>, the taxing authority of the <u>Jerusalem Township</u> (political subdivision name) certified a copy of its resolution or ordinance adopted <u>December 10th</u>, <u>2025</u>, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by <u>(3.0)</u> mills, to levy a tax outside the 10-mill limitation for <u>Road repair and maintenance</u> purposes pursuant to Revised Code § <u>5705.19 (G)</u>, to be placed on the ballot at the <u>May 6th</u>, <u>2025</u>, election. The levy type is <u>Renewalwith an</u> <u>Increase</u>.
- 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 \$280,000.
- 3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 107,671,760.
- 4. The miliage for the requested levy is (3.0) milis per \$1 of taxable value, which amounts to \$90 for each \$100,000 of the county auditor's appraised value.

Auditor's signature

01/10/2025

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 With an Increase Levies

Calculation of Revenue

	Current Rate	<u>Increase</u>	<u>Tax Value</u>		<u>Revenue</u>
1. Class I Real – Res/Ag	(<u>5.7663</u>)+	_2,0_)x	\$96577,490	÷ 1000 = \$	248845
2. Class II Real - Other			\$ 5,668,490		
3. Public Utility Personal	(<u></u>	<u>_2,0</u>)x	\$ 5425 780	+ 1000 = \$	16,277
4. General Personal	++	_ & _)x	(\$ <u>&</u>	÷ 1000 = \$	-
5. Personal Property Phase-out Reimbursement Payment					<u> </u>
6. Total Revenue				\$	280,426

Instructions

Line 1. Under "current rate," enter the <u>existing effective</u> tax rate <u>in mills</u> for Class I. Under "increase," enter the <u>requested gross</u> increase rate <u>in mills</u>. Enter tax valuation of all class I real property (residential and agricultural property) included on the tax list most recently certified for collection. Multiply the sum of the current rate and increase rate times the tax value, then divide by 1,000 to get tax revenue in dollars.

Line 2. Under "current rate," enter the existing effective tax rate in mills for Class II. Under "increase," enter the requested gross increase rate in mills. Enter tax valuation of all Class II real property (all other real property) included on the tax list most recently certified for collection. Multiply the sum of the current rate and increase rate times the tax value, then divide by 1,000 to get tax revenue in dollars.

Line 3. Under "current rate," enter the existing gross tax rate in mills. Under "increase," enter the requested gross increase rate in mills. 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

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.

Multiply the sum of the current rate and increase rate times the tax value, then divide by 1,000 to get tax revenue in dollars.

Line 4. Under "current rate," enter the existing gross tax rate in mills. Under "increase," enter the requested gross increase rate in mills. Using the chart below, 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 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.)

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.

Multiply the sum of the current rate and increase rate times the tax value, then 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, but reimbursement payments for renewals of qualified levies for those tax years will only be made to the extent the original qualifying levy existed. No reimbursement is available for the increased portion of the renewal levy.

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.



A RESOLUTION OF NECESSITY TO LEVY A RENEWAL OF AN EXISTING TAX WITH AN INCREASE IN EXCESS OF THE TEN-MILL LIMITATION FOR ROAD REPAIR AND MAINTENANCE, 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 with the following members present:

Alex Lytten
Dave Bench
Beau Miller

TRUSTEE Alex Ly Homoved 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 road repair and maintenance 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 1.0 mills and an increase of 2.0 mills for the road

repair and maintenance purposes O.R.C. 5705.19(G), for a five year period, at the rate of 3.0 mills for each one dollar of valuation which amounts to \$0.30 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 of 1 mill with an increase of 2 mills for a total of 3.0 mills will be placed upon the 2025 tax list, first due in year 2026, in compliance with Ohio Revised Code Section 5705.19(G).

<u>Section 3:</u> The question of such renewal tax levy with an increase shall be submitted to the electors of the entire territory of Jerusalem Township at the primary election to be held on May 6, 2025.

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 mill with an increase of 2 mills for a total of 3.0 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 Beach ite Seconded the motion and the roll being called upon its adoption the vote resulted as follows:

Alex Lytten

Dave Bench

Beau Miller

DATE:

ATTEST:

Fiscal Officer Jerusalem Township

Alex Lytten, Trustee

David Bench Trusted

Beau Miller, Trustee



A RESOLUTION TO PLACE ON THE BALLOT THE RENEWAL OF AN EXISTING TAX IN EXCESS OF THE TEN-MILL LIMITATION FOR PARKS AND RECREATIONAL PURPOSES IN JERUSALEM TOWNSHIP

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

Alex Lytten Dave Bench Beau Miller

TRUSTEE AlexLytten 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,

<u>Section 1:</u> The Board has determined the amount of taxes which may be raised within the tenmill 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 parks and recreational purposes.

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

<u>Section 2:</u> The levy is at a rate of 0.75 mills for each one dollar of taxable value which amounts to \$15 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.

<u>Section 3:</u> 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 primary election to be held on May 6, 2025 and tax will be levied on the entire territory of Jerusalem Township.

<u>Section 4:</u> The renewal of the existing levy will be placed upon the 2025 tax list, first due in calendar year 2026, in compliance with Ohio Revised Code Section 5705.19(H). 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 \$49,000.

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 February 5th, 2025 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 <u>Dave Bench</u> seconded the motion and the roll being called upon its adoption the vote resulted as follows:

Alex Lytten Dave Bench

Beau Miller

DATE: 01-14-25

ATTEST:

Fisdal Officer Jerusalem Township

Alex Lytren, 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 <u>December 10th, 2024</u>, the taxing authority of the <u>Jerusalem Township</u> (political subdivision name) certified a copy of its resolution or ordinance adopted <u>December 10th, 2025</u>, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by <u>(.75)</u> mills, to levy a tax outside the 10-mill limitation for <u>Parks and Recreational</u> purposes pursuant to Revised Code § <u>5705.19 (H)</u>, to be placed on the ballot at the <u>May 6th, 2025</u>, election. The levy type is <u>Renewall</u>.
- 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 \$49,000.
- 3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 107.671,760.
- 4. The miliage for the requested levy is <u>(.75)</u> mills per \$1 of taxable value, which amounts to <u>\$15</u> for each \$100,000 of the county auditor's appraised value.

gate Molin

01/10/2025

Audifor's signature

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>	Millage Rate	Revenue
1. Class i Real - Res/Ag	\$ <u>96,577,490</u>	x <u>.4324</u> 73÷ 1,000 =	\$ 4/7/67
2. Class II Real - Other	\$ <u>5,668,490</u>	x <u>524</u> 90671,000 =	\$ 2975
3. Public Utility Personal	\$ 5,425,780	X <u>75</u> ÷ 1,000 =	\$ 4069.
4. General Personal	\$	X ÷ 1,000 =	\$
5. Personal Property Phase-out	\$ <u>&</u>		
6. Total Revenue			s 48811

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 <u>existing effective</u> tax rate <u>in mills</u> 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

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.



A RESOLUTION OF NECESSITY TO LEVY A RENEWAL OF AN EXISTING TAX IN EXCESS OF THE TEN-MILL LIMITATION FOR PARKS AND RECREATIONAL PURPOSES, 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 $\frac{|Q-|Q-Q^{L}|}{|Q-|Q-|Q-|}$ with the following members present:

Alex Lytten
Dave Bench
Beau Miller

TRUSTEE Secu Mille 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 parks and recreational expenses throughout the Township; and

WHEREAS, a resolution declaring the necessity of levying a renewal tax under Ohio Revised Code Section 5705.19(H) 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 0.75 mills for the purpose of parks and recreational purposes O.R.C. 5705.19(H), for a five year period, at the rate of 0.75 mills for each one dollar of valuation which amounts to \$0.075 for each one hundred dollars of valuation.

<u>Section 2:</u> 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 2026, in compliance with Ohio Revised Code Section 5705.19(H).

Section 3: The question of such renewal tax levy shall be submitted to the electors of the entire territory of Jerusalem Township at the primary election to be held on May 6, 2025.

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 0.75 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 DOVE BY Deconded the motion and the roll being called upon its adoption the vote resulted as follows:

Alex Lytten

Dave Bench

Beau Miller

DATE:

ATTEST

Fiscal Officer Jejusalem Township

Alex Lytten, Trustee

David Bench, Trustee

Beau Miller, Trustee

Payment Listing

January 2025

Payment Advice #	Post Date	Transaction Date	Туре	Vendor / Payee	Amount	Status
23353	01/03/2025	01/03/2025	WH	CITY OF OREGON OHIO	\$661.70	0
23354	01/09/2025	01/06/2025	PR	Kevin Chapman	\$1,865.82	0
23355	01/09/2025	01/06/2025	PR	Eric Schuffenecker	\$1,348.37	0
23356	01/07/2025	01/06/2025	PR	Gary Allen	\$762.84	0
23357	01/07/2025	01/06/2025	PR	Anthony Parasiliti	\$1,813.11	0
23358	01/07/2025	01/06/2025	PR	David Bench	\$826.49	0
23359	01/07/2025	01/06/2025	PR	Alex Lytten	\$1,027.58	0
23360	01/07/2025	01/06/2025	PR	Beau Miller	\$1,030.84	0
23361	01/07/2025	01/06/2025	PR	Joel Moszkowicz	\$1,462.01	0
23362	01/06/2025	01/06/2025	AW	Charter Communications	\$183.97	0
23363	01/06/2025	01/06/2025	AW	SUBURBAN/METRO PRESS	\$74.82	0
23364	01/06/2025	01/06/2025	AW	Joel Moszkowicz	\$5.58	0
23365	01/06/2025	01/06/2025	AW	Ohio Bureau of Workers Compensation	\$13,312.00	0
23366	01/06/2025	01/06/2025	AW	Ohio Bureau of Workers Compensation	\$2,991.00	0
23367	01/06/2025	01/06/2025	SW	Skipped Warrants 23367 to 23367 Series 2	\$0.00	V
23368	01/06/2025	01/06/2025	AW	CROGHAN COLONIAL BANK	\$96.73	0
23369	01/06/2025	01/06/2025	AW	CROGHAN COLONIAL BANK	\$456.88	0
23370	01/06/2025	01/06/2025	AW	CROGHAN COLONIAL BANK	\$834.98	0
23371	01/13/2025	01/13/2025	AW	Menards	\$90.21	0
23372	01/13/2025	01/13/2025	AW	U.S. BANK EQUIPMENT FINANCE	\$260.82	0
23373	01/13/2025	01/13/2025	AW	TRI COUNTY TIRE, INC.	\$50.00	0
23374	01/13/2025	01/13/2025	AW	GLADIEUX LUMBER & SUPPLY	\$70.93	0
23375	01/13/2025	01/13/2025	AW	George Gradel Co.	\$1,000.00	0
23376	01/13/2025	01/13/2025	AW	Menards	\$55.84	0
23377	01/13/2025	01/13/2025	AW	Republic Services #259	\$32,080.20	0
23378	01/13/2025	01/13/2025	AW	Republic Services #259	\$1,861.45	0
23379	01/13/2025	01/13/2025	AW	VSP Insurance Co.	\$86.96	0
				Total Payments:	\$64,311.13	
				Total Conversion Vouchers:	\$0.00	
				Total Less Conversion Vouchers:	\$64,311.13	

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.

Status	0	0	0	0	0	
Amount	\$723.09	\$4,119.15	\$7,399.53	\$69.60	\$124.00	\$12,435.37
						Report Total:
Source	OPERS	Ohio Department of Commerce	Maumee Bay Lodge	LUCAS COUNTY AUDITOR	Ohio Bureau of Workers Compensation	
Deposit Ticket	01142025	01142025	01142025	01142025	01142025	
Transaction Date Type	01/13/2025 STD	01/13/2025 STD	01/13/2025 STD	01/13/2025 STD	01/13/2025 STD	
Post Date	01/14/2025	01/14/2025	01/14/2025	01/14/2025	01/14/2025	
Receipt Number	1-2025	2-2025	3-2025	4-2025	5-2025	

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.

JERUSALEM TOWNSHIP, LUCAS COUNTY

Fund Status As Of 1/14/2025

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	29.511%	\$451,688.72	\$0.00	\$451,688.72
2011	Motor Vehicle License Tax	1.417%	\$21,681.82	\$0.00	\$21,681.82
2021	Gasoline Tax	11.781%	\$180,316.55	\$0.00	\$180,316.55
2031	Road and Bridge	18.863%	\$288,709.02	\$0.00	\$288,709.02
2041	Cemetery	3.327%	\$50,925.53	\$0.00	\$50,925.53
2191	Fire Levy	29.795%	\$456,050.36	\$0.00	\$456,050.36
2192	Recreation Levy	1.137%	\$17,396.66	\$0.00	\$17,396.66
2231	Permissive Motor Vehicle License Tax	2.069%	\$31,671.06	\$0.00	\$31,671.06
2273	Coronavirus Relief Fund	0.000%	\$0.00	\$0.00	\$0.00
2401	Curtice Lighting Assessment	0.182%	\$2,785.92	\$0.00	\$2,785.92
2402	Bono Lighting Assessment	0.026%	\$399.02	\$0.00	\$399.02
2901	Garbage Assessment	1.892%	\$28,963.67	\$0.00	\$28,963.67
		All Funds Total	\$1,530,588.33	\$0.00	\$1,530,588.33
		Av	Pool Secondary Che allable Primary Ch	\$676,623.96 \$0.00 \$853,964.37	

Last reconciled to bank: 11/30/2024 - Total other adjusting factors: \$0.36