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**VILLAGE OF GATES MILLS
SPECIAL COUNCIL MEETING AGENDA
AUGUST 5, 2025
4:30 p.m.**

COUNCIL CHAMBERS, 1470 CHAGRIN RIVER ROAD

1. Roll call.

2. **Resolution No. 2025-31**

Siemborski.

A Resolution Submitting the Question of the Renewal of an Existing 3.5 Mill Tax Levy for the Purpose of Current Expenses, Repealing Resolution No. 2025-19, and Declaring an Emergency.

3. Adjourn.

Proposed Ordinances and Resolutions on the Agenda may be obtained by calling Village Hall,
440-423-4405.

RESOLUTION NO. 2025-31

BY MAYOR SIEMBORSKI

A RESOLUTION SUBMITTING THE QUESTION OF THE RENEWAL OF AN EXISTING 3.5 MILL TAX LEVY FOR THE PURPOSE OF CURRENT EXPENSES, REPEALING RESOLUTION NO. 2025-19, AND DECLARING AN EMERGENCY.

WHEREAS, on June 19, 2025, this Council adopted Resolution No. 2025-19 to submit to the voters the ballot issue of the question of the renewal of an existing 3.5 mill tax levy for the purpose of current expenses, which is the same tax levy which is the subject of the within Resolution No. 2025-31;

WHEREAS, on July 28, 2025, the Village administration was notified by the Cuyahoga County Board of Elections that pursuant to Advisory 2025-03 from the Ohio Secretary of State which was sent to the Boards of Elections across Ohio, the Ohio General Assembly's passage of Ohio House Bill 496 in April 2025 requires county auditors and fiscal officers when providing their tax estimates to local taxing authorities, such as the Village, to round the estimated annual revenue the levy will generate to the nearest one dollar, instead of to the nearest one thousand dollars as previously estimated by the auditors and fiscal officers in Ohio; therefore, as a result, local tax levy legislation to proceed to the ballot, including this Council's Resolution No. 2025-19, needs to be revised and re-adopted to express the proper dollar amount and done so in time for the legislation's timely submission to the Board of Elections by August 6, 2025, to be place on the November 4, 2025 ballot;

WHEREAS, this Council's Resolution No. 2025-19 must, therefore, be repealed;

WHEREAS, the electors of this Village on November 3, 2020, approved the renewal of a 3.5 mill levy for a period of five (5) years for the purpose of current Village expenses and to be on the 2021 tax duplicate for distribution to the Village in 2022;

WHEREAS, the authority to levy the aforesaid tax expires with the levy heretofore made on the 2025 tax duplicate for distribution to the Village in 2026;

WHEREAS, on April 15, 2025 this Council adopted Resolution No. 2025-15, pursuant to Sections 5705.19(A) and 5705.191 of the Revised Code, declaring it necessary to renew the aforesaid 3.5 mill tax levy for a period of five years for the purpose of current expenses and requesting the County Fiscal Officer to certify the total current tax valuation of the Village and the dollar amount of revenue that would be generated by that renewal levy;

WHEREAS, the County Fiscal Officer has now certified that the total current tax valuation of the Village is \$ 280,855,500 and the dollar amount of revenue that would be generated by the renewal of that 3.5 mill levy would be \$616,491 annually during the life of the levy, assuming that the total current tax valuation remains the same throughout the life of the levy;

WHEREAS, this Council finds it necessary to proceed to renew said 3.5 mill levy in accordance with Revised Code Sections 5705.19(A) and 5705.191 in order to continue receiving such revenue without interruption.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Gates Mills, Cuyahoga County, State of Ohio, not less than two-thirds of all the members thereof concurring, that:

SECTION 1. It is found, determined and declared that the amount of taxes that may be raised by the Village of Gates Mills, Cuyahoga County, State of Ohio, 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 this Village, and it is necessary to levy a tax in excess of that limitation at the rate of 3.5 mills for a period of five years for the purpose of funding current Village expenses.

SECTION 2. The renewal levy shall be 3.5 mills for each dollar of taxable value, same as the current rate, which amounts to \$66.00 for each \$100,000 of the County Fiscal Officer's appraised value and the County Fiscal Officer estimates it will collect \$616,491 annually; said renewal levy shall be levied upon the entire territory of the Village, which is located solely in Cuyahoga County, for a period of five (5) years, commencing in tax year 2026, with the first collection in calendar year 2027.

SECTION 3. The question of the renewal of the 3.5 mill tax levy for the purpose of funding current Village expenses for five years, beginning with the tax list and duplicate for the year 2026, the proceeds of which levy first would be available to this Village in the calendar year 2027, shall be submitted under the provisions of Ohio Revised Code Sections 5705.19(A) and 5705.191 to the electors of the Village of Gates Mills at the election to be held therein on November 4, 2025, as authorized by law. Said election shall be held at the regular places of voting in said Village as established by the Board of Elections of Cuyahoga County, Ohio, or otherwise, within the time provided by law and shall be conducted, canvassed and certified in the manner provided by law.

SECTION 4. A majority affirmative vote of those electors voting upon the ballot question set forth in Sections 2 and 3 of this Resolution shall be sufficient for its passage.

SECTION 5. The form of ballot to be cast at such election on the question of such tax shall be substantially as follows:

**Proposed Tax Levy
(Renewal)
Village of Gates Mills**

A majority affirmative vote is necessary for passage.

A renewal of a tax for the benefit of the Village of Gates Mills for the purpose of current expenses at a rate not exceeding 3.5 mills for each one dollar of valuation, which amounts to \$66.00 for each \$100,000.00 of valuation, for five years, commencing in 2026, first due in calendar year 2027.

	For the Tax Levy
	Against the Tax Levy

SECTION 6. The Clerk is authorized and directed to certify to the Cuyahoga County Board of Elections not later than the Board's business hours on August 6, 2025: (i) a certified copy of Resolution No. 2025-15; (ii) the certification by the County Fiscal Officer as to the total current tax valuation of the Village and the dollar amount of revenue that would be generated by the renewal of

that 3.5 mill levy; and (iii) a certified copy of this Resolution. This Council requests that the Board of Elections give notice of the election and prepare the necessary ballots and supplies for the election in accordance with law.

SECTION 7. Resolution No. 2025-19 of this Council, adopted on June 19, 2025, is hereby repealed.

SECTION 8. It is found and determined that all formal actions of this Council concerning and relating to the adoption 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 that resulted in such formal action, were in meetings open to the public, in compliance with the law.

SECTION 9. This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety in that it is necessary that it become effective immediately in order to permit necessary arrangements to be made in sufficient time for the aforesaid election and for the timely certification to and filing of this Resolution with the Board of Elections; wherefore, this Resolution shall go into effect immediately upon its adoption and approval by the Mayor.

Adopted the ____ day of ____, 2025.

President of Council

President of Council

ATTEST:

Clerk

APPROVED:

Mayor