

**A RESOLUTION DECLARING IT A NECESSITY TO LEVY A
TAX IN EXCESS OF THE TEN MILL LIMITATION
(Ohio Revised Code Sections 5705.03, 5705.19, and 5705.25)**

WHEREAS, the Village of Riverlea (“the Village”), having conducted a fiscal analysis, has determined in good faith that the amount of taxes which may be raised within the ten-mill maximum, will be insufficient to provide an adequate amount for the necessary operating requirements of the Village; and

WHEREAS, the Village is currently levying a five and five-tenths (5.5) mills five-year operating levy to meet the current fiscal requirements of the Village, approved by the voters of the Village in 2020 for five years (tax collection years 2020, 2021, 2022, 2023, and 2024, respectively), (the “Existing Levy”); and

WHEREAS, a Resolution declaring the necessity of levying a tax outside the ten-mill limitation must be passed and certified to the County Auditor of Franklin County in order to permit the Village Council (the “Council”) to consider the levy of all of the Existing Levy (the “Replacement Levy”), and must request that the County Auditor certify to the Village the current taxable value of the Village, the estimated property tax revenue (rounded to the nearest \$1,000) that will be produced by the Replacement Levy based on such total taxable value, and the amount of the Replacement Levy (based on the Replacement Levy’s “estimated effective rate (as defined in Ohio Revised Code Section 5705.01(Q) as required by the Ohio Revised Code Section 5705.03(B)(2)(c)(i) expressed in dollars, rounded to the nearest dollar, for each \$100,000 of the “county auditor’s appraised value” (as defined in Ohio Revised Code Section 5705.01(P)).

**NOW, THEREFORE, BE IT ORDAINED THE COUNCIL OF THE VILLAGE OF
RIVERLEA, STATE OF OHIO,**

Section 1. The Council finds that the amount of taxes that 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 current expenses of the Village. That it is necessary for the Village to replace and decrease the Existing Levy, which is a tax in excess of the ten-mill limitation, to meet the current expenses of the Village. The sections of the Ohio Revised Code authorizing submission of the question of the tax are Sections 5705.03, 5705.19(A), 5705.191, and 5705.25.

Section 2. That as authorized by Ohio Revised Code Section 5705.19, the question of the Replacement Levy shall be submitted to all of the electors of the entire Village at the election to be held on November 4, 2025. All of the Village is located in Franklin County, Ohio.

Section 3. That such Replacement Levy shall be at a rate not exceeding four and five-tenths (4.50) mills for each \$1 of taxable value and levied upon the entire territory of the Village, for a period of five (5) years. Such Replacement Levy to replace the Existing Levy which was first placed on the tax list and duplicate in 2020.

CERTIFICATE OF CLERK-TREASURER

STATE OF OHIO, COUNTY OF FRANKLIN: ss.

I, Josh Mehling, Clerk-Treasurer of the Village of Riverlea, Franklin County, Ohio, do hereby certify that the foregoing is taken and copied from the record of the proceedings of the Village Council of the Village of Riverlea, Ohio, that the same has been compared by me with the Resolution on said record and that the same is a true and correct copy thereof.

Witness my signature this 4 day of Aug, 2025.



Josh Mehling, Clerk-Treasurer



Emily Saving, President of Council

Section 4. That such Replacement Levy shall be placed upon the tax list and duplicate for 2025 (commencing in 2025, first due in calendar year 2026), if a majority of the electors voting thereon vote in favor thereof.


Section 5. That in the absence of the Clerk-Treasurer, the Mayor or Council President is hereby authorized and directed to promptly certify a copy of this Resolution to the County Auditor of Franklin County to calculate and certify to the Council the current total taxable value of the Village, the estimated property tax revenue (rounded to the nearest \$1,000) that will be produced by the Replacement levy based on such taxable value, and the amount of the Replacement Levy (based on its estimated effective rate) expressed in dollars (rounded to the nearest dollar) for each \$100,000 of the County Auditor's appraised value.

Section 6. All formal actions of this Council concerning and relating to the passage of this Resolution were taken in an open meeting of this Council and that all deliberations of this Council that resulted in those formal actions were in meetings open to the public in compliance with the law, including Ohio Revised Code Section 121.22.

Section 7. Emergency; Effective Date. That this Resolution is declared to be an emergency measure, effective upon passage, and immediately necessary for the preservation of the health, peace, safety and welfare of the residents of the Village of Riverlea. Such emergency exists in the Village because the Resolution needs to be sent to the Board of Elections in a timely fashion to be on the ballot in November. Accordingly, this Resolution shall be in full force and effect from and after the earliest date permitted by law after its passage

WHEREUPON, this Resolution was adopted this 4 day of Aug, 2025.

ATTEST:



Josh Mehling, Clerk-Treasurer



Emily Saving, President of Council