

VILLAGE OF McDONALD, OHIO

RESOLUTION NO. 1965-26

RESOLUTION AMENDING RESOLUTION NO. 1964-26 AND TO PROCEED AND SUBMIT TO THE ELECTORS OF THE VILLAGE OF McDONALD, OHIO THE QUESTION OF AN ADDITIONAL TAX ON REAL PROPERTY IN EXCESS OF THE TEN-MILL LIMITATION TO PROVIDE FOR SAFETY SERVICES, and declaring an emergency.

WHEREAS, on April 8, 2026, Council for the Village of McDonald passed Resolution No. 1961-26 pursuant to Ohio Revised Code sections 5705.02, 5705.03 and 5705.19(JJ), which includes any or all of the purposes set forth in Ohio Revised Code sections (I) and (J), declaring it was necessary to submit to the electors the question of levying an additional tax on real property in excess of the ten-mill limitation to provide for Safety Services including police, fire, and emergency medical services for a five (5) year period beginning in tax year 2027, to be first collected in calendar year 2028;

WHEREAS, a copy of Resolution No. 1961-26 was certified to the Trumbull County Auditor; and

WHEREAS, on April 21, 2026, the Trumbull County Auditor certified with a Certificate of Estimated Property Tax Revenue that the total tax valuation of the subdivision used in calculating the estimated property tax is \$69,907,750 and the dollar amount of revenue that would be generated by the four and five-tenths (4.5) mills additional tax levy, which amounts to \$158 for each \$100,000 of the County Auditor's approved value, is calculated to be \$310,085 annually during the life of the levy, assuming the tax valuation of the subdivision remains constant.

WHEREAS, on July 15, 2026, Council passed a Resolution to Proceed (Resolution No. 1964-26) to place the levy issue on the ballot of the November 3, 2026 election.

WHEREAS, the Trumbull County Auditor's Office recently contacted the Village to advise the Village that the April 21, 2026 Certificate of Estimated Property Tax Revenue mistakenly lists the total tax valuation of the subdivision used in calculating the estimated property tax as \$69,907,750, when the actual total is \$68,907,750;

WHEREAS, on July 30, 2026, the Trumbull County Auditor issued to the Village an amended Certificate of Estimated Property Tax Revenue to correctly list the total tax valuation of the subdivision used in calculating the estimated property tax as \$68,907,750;

WHEREAS, Counsel desires to amend and replace the Resolution to Proceed (Resolution No. 1964-26) to address the July 30, 2026 amended Certificate of Estimated Property Tax Revenue and correctly state the total tax valuation of the subdivision used in calculating the estimated property tax as \$68,907,750 in this Resolution.

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NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF McDONALD, OHIO, WITH AT LEAST TWO-THIRDS OF ALL MEMBERS ELECTED THERETO CONCURRING:

Section I. That the amount of taxes which may be raised within the ten-mill limitation pursuant to Ohio Revised Code section 5705.02 will be insufficient to provide an adequate amount of funds to meet the necessary requirements to provide for Safety Services including police, fire, and emergency medical services, and an additional tax is necessary to meet these requirements.

Section II. That Village Council declares that it will proceed with submitting to the electors of the Village the question of an additional levy of four and five-tenths (4.5) mills on \$1 of the tax valuation of the taxable property within the Village of McDonald, Ohio, in excess of the rate of Ohio Revised Code section 5705.02, for a five (5) year period beginning in tax year 2027, to be first collected in calendar year 2028, for the purpose of providing police, fire, and emergency medical services, as authorized by Ohio Revised Code section 5705.19(JJ), including any or all of the purposes set forth in Ohio Revised Code sections 5705.19(I) and (J). Division (I) authorizes a levy for the purpose of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs. Division (J) authorizes a levy for the purpose of providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, for the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.33 of the Revised Code, for the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, for the provision of ambulance or emergency medical services operated by a police department, or for the payment of other related costs.

Section III. That the question of such additional tax levy shall be submitted to the electors of the Village of McDonald, Ohio, at the general election to be held on the 3rd day of November, 2026, and the Fiscal Officer be and is hereby directed, promptly after the passage of this Resolution to certify a copy thereof to the Board of Elections of Trumbull County, Ohio, as provided by law.

Section IV. That the Mayor and Fiscal Officer be and are hereby directed to cause notice of such election to be published as required by law.

Section V. That the Fiscal Officer or other authorized official of the Village be and are hereby directed to deliver or cause to be delivered a certified copy of this Resolution, Resolution No. 1961-26, the July 30, 2026 amended Trumbull County Auditor's Certificate of Estimated Property Tax Revenue, and all other necessary documents to the Trumbull County Board of Elections before the close of business on August 5, 2026.

Section VI. That the form of ballot to be used for submitting the question of such additional tax levy to the electors of the Village of McDonald, Ohio, and cast at the election, shall be in conformity with all provisions of law and/or substantially as follows:

PROPOSED TAX LEVY – ADDITIONAL
A majority affirmative vote is necessary for passage

An additional tax for the benefit of the Village of McDonald, Ohio, for the purpose of providing police, fire, and emergency medical services, as authorized by Ohio Revised Code section 5705.19(JJ), including any or all of the purposes set forth in Ohio Revised Code Sections 5705.19(I) and (J), which additional tax the county auditor estimates will collect \$310,085 annually, at a rate not exceeding four and five-tenths (4.5) mills for each \$1 of taxable value, which amounts to \$158 for each \$100,000 of the county auditor's market value, for a period of time not to exceed five (5) years, commencing in tax year 2027, first collected in calendar year 2028.

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Section VII. That all Resolutions or parts thereof in including Resolution No. 1964-26 in conflict with the provisions of this Resolution are hereby repealed.

Section VIII. That the passage of this Resolution and all deliberations relating to the passage of this Resolution were held in open meetings in accordance with the provisions of Section 121.22 of the Ohio Revised Code.

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Section IX. Pursuant to Section 5705.19 of the Ohio Revised Code, this Resolution shall go into immediate effect upon its passage or shall otherwise be in full force and effect at the earliest time permitted by law.

Clause X. To preserve the public peace, health, welfare and safety, and for the specific reason of passing this amending Resolution in time to meet the August 5, 2026 Board of Elections submission deadline, this Resolution is hereby declared to be an emergency measure and shall take effect and be in full legal force and effect from and after the earliest period allowed by law.

Passed in Council this 3rd day of August, 2026.

Mayor

Attest to:

Fiscal Officer

CERTIFICATION

I, the undersigned Fiscal Officer of the Village of McDonald Ohio, do hereby certify that the foregoing is a true and accurate copy of the Resolution of Proceed (Resolution No. (1965-26) that was duly adopted by the Council for the Village of McDonald, Ohio at a regular meeting held on the 3rd day of August , 2026. I further certify that the roll call vote was taken and recorded in the official minutes of the Village Council; the Resolution was adopted by the required vote of at least two-thirds of all Council members concurring; that the Resolution has been duly entered upon the official records of the Village of McDonald, Ohio; and that all requirements of the Ohio Revised Code regarding the enactment of this Resolution were complied with.

IN WITNESS WHEREOF, I have hereunto set my hand on this ____ day of August, 2026.

Stephanie Smith, Fiscal Officer