

**RESOLUTIONS #12-2018**

**BOARD OF TOWNSHIP TRUSTEES**

**RICHFIELD TOWNSHIP  
SUMMIT COUNTY, OHIO**

ACCEPTING THE AMOUNTS AND RATES AS  
DETERMINED BY THE BUDGET COMMISSION  
AND AUTHORIZING THE NECESSARY  
TAX LEVIES AND CERTIFYING  
THEM TO THE COUNTY FISCAL OFFICER

RICHFIELD TOWNSHIP BOARD OF TRUSTEES

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Adopted October 4, 2018

*Laurie Pinney*

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Laurie Pinney, Richfield Township Fiscal Officer

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Filed \_\_\_\_\_, 2018

\_\_\_\_\_  
County Fiscal Officer

By \_\_\_\_\_  
Deputy

Ms. Janet Jankura, *Janet Jankura*

Mr. H. Jeff Shupe, *Jeff Shupe*

Mr. Robert Luther, *Robert Luther*

Fiscal Officer: *Laurie Pinney*

Date: *Oct. 4, 2018*



**KRISTEN M. SCALISE CPA, CFE**  
**Fiscal Officer**  
**County of Summit**

September 6, 2018

All Summit County Fiscal Officers, Finance Directors and Treasurers

**RE: Certification of Tax Levy**

We are providing you with the Summit County Budget Commission Certification of Tax Levy to adopt a resolution accepting the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the Summit County Fiscal Officer. Please attach a copy of your tax levy certification to your resolution.

Please refer to the attached Information Summary to the Summit County Budget Commission Certification of Tax Levy as it describes the purpose and contents of the certification.

According to the attached extension letter from the Ohio Department of Taxation, the Political Subdivision must provide the approved resolution to the County Fiscal Officer by **November 5, 2018**.

Your 2019 Official Certificate of Estimated Resources is also included in this set of documents.

If you have any questions, please contact Josh or Christina.

Josh Brickner at 330-643-2687 or email [jbrickner2@summitoh.net](mailto:jbrickner2@summitoh.net)

Christina Balliet at 330-643-2674 or email [cballiet@summitoh.net](mailto:cballiet@summitoh.net)

Sincerely

Josh Brickner  
Chief Fiscal Officer

00:0000343



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# JOURNAL ENTRY

KRISTEN M. SCALISE  
CPA, CFE  
FISCAL OFFICER

Date: **AUG 23 2018**

The Honorable Kristen M Scalise  
Summit County Fiscal Officer  
175 S Main St Ste 400  
Akron OH 44308

Entry Number: 18-08-0221

Re: Approval of Extension for the Summit County Budget Commission to Complete its Work

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on August 16, 2018, for an extension of time beyond the statutory date of September first to complete its work, as provided by Revised Code section 5705.27, finds that the extension of time is necessary and approves October 5, 2018, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the October first deadline contained in Ohio Revised Code section 5705.34 for the political subdivision to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 5, 2018. The County Auditor must notify each political subdivision affected by this entry.

It is ordered that a copy of this entry be certified to the County Auditor, as secretary of the County Budget Commission.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

JOSEPH W. TESTA  
TAX COMMISSIONER

/s/ Joseph W. Testa

Joseph W. Testa  
Tax Commissioner

**SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY**  
(ORC Sections 5705.34 & 5705.35)

POLITICAL ENTITY: **RICHFIELD TOWNSHIP**  
**ESTIMATE**

- 1. RES/AG REAL VALUE 147,587,360
- 2. OTHER REAL VALUE 7,013,020
- 3. TOTAL RES/AG & OTHER REAL VALUE 154,600,400
- 4. PUBLIC UTILITY PERSONAL VALUE 8,686,960
- 5. TOTAL REAL & PUBLIC UTILITY VALUE 163,287,360

**Tax Year 2018/Collection Year 2019**

THE VALUATIONS AND TAX RATES REFLECT TAX YEAR 2017/COLLECTION YEAR 2018

LEVIES INSIDE and OUTSIDE 10 MILL LIMITATION, INCLUSIVE OF DEBT LEVIES

Date: September 6, 2018

**THIS ESTIMATE REFLECTS LESS THE PENDING EXEMPTION ASSESSED VALUATION**  
RES/AG PENDING EXEMPTION 0  
OTHER PENDING EXEMPTION 2,221,960

FUND TYPE CLT FUND #	PURPOSE	Authorized by the Voters on Ballot to MO/DAY/YR	Number of Years Levy to Run	Tax Year		Collection Year	Maximum Rate Authorized to be Levied	REDUCTION FACTOR	EFFECTIVE RATE TO BE LEVIED	RES/AG OTHER	RES/AG OTHER	PUBLIC UTILITY	TOTAL	ROLL BACK	
				Begins/Ends	Begins/Ends										
ROAD IMPROVEMENT 76 00	Current Expense	Renewal 11/08/16	5	17/21	18/22	18/22	2.30	0.095170 0.000153	2.081109 2.299648		\$307,145	\$11,018	\$19,980	\$338,143	Y
ROAD IMPROVEMENT 76 01	Current Expense	Increase 11/08/16	5	17/21	18/22	18/22	1.00	0.095170 0.000000	0.304830 1.000000		\$133,541	\$4,791	\$8,687	\$147,019	N
POLICE PROTECTION 61 00	Current Expense	Renewal 11/04/14	Cont.	14/NA	15/NA	15/NA	3.50	0.095170 0.080129	3.166905 3.219549		\$467,395	\$15,425	\$30,404	\$513,224	Y
POLICE PROTECTION 61 01	Current Expense	Increase 11/04/14	Cont.	14/NA	15/NA	15/NA	1.20	0.095170 0.000153	1.085796 1.199816		\$160,250	\$5,748	\$10,424	\$176,422	N
FIRE & EMS 40 00	Current Expense	Renewal & Decrease 05/08/18	3	18/20	19/21	19/21	2.30	0.095170 0.000153	2.081109 2.299648		\$307,145	\$11,018	\$19,980	\$338,143	Y
WASTE DISPOSAL 89 00	Current Expense	Additional 05/08/18	5	18/22	19/23	19/23	1.10	0.000000 0.000000	1.100000 1.100000		\$162,346	\$5,270	\$9,556	\$177,172	N
GENERAL 01 00	Inside						2.10		2.100000 2.100000		\$309,933	\$10,061	\$18,243	\$338,237	Y
TOTALS							13.50		12.519749 13.218680		\$1,847,755	\$63,331	\$117,274	\$2,028,360	

NOTE: The ROLLBACK column added to this certificate represents the recently passed state budget, beginning with tax year 2013 the ten and two one-half percent rollbacks will no longer apply to new levies that are enacted after the August 2013 election. These non-qualifying levies include additional levies, the increase portion of renewal with increase levies, and the full effective millage of replacement levies. Levies that will continue to qualify for application of the rollbacks are levies approved at or before the August 2013 election, inside and charter millage as they appear on the 2013 tax list, renewals of qualified levies, and the substitute of qualified school district emergency levies under Revised Code section 5705.199. In this column the **Y** indicates the levy qualifies for the 10% and 2 1/2% rollback. The **N** indicates the levy does not qualify for the 10% and 2 1/2% rollback.

# SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY

(O.R.C. Sections 5705.34 & 5705.35)

Estimated yields on the Summit County Budget Commission Certification of Tax Levy estimate are Ad Valorem property taxes (based upon value). Included are the following State of Ohio tax relief programs, based upon value: non-business credit in real property not used in business activity, owner-occupancy credit in homeowner's residence real property and the homestead exemption reduction. Voter approved levies after the August 2013 election that are additional levies, the increase portion of renewal with increase levies and replacement levies will no longer qualify for the non-business and owner-occupancy credit. (Refer to the note added to the bottom of the page of the Summit County Budget Commission Certification of Tax Levy estimate).

The information provided on the Summit County Budget Commission Certification of Tax Levy estimate does not include State of Ohio personal property tax replacement money, which is not based upon current assessed values, and is being phased out based upon varying schedules. These amounts are public utility electric and gas deregulation reimbursement money, and tangible personal property tax elimination reimbursement money.

Please feel free to contact us if you have any questions.

Josh Brickner at 330-643-2687 or email [jbrickner2@summitoh.net](mailto:jbrickner2@summitoh.net)

Christina Balliet at 330-643-2674 or email [cballiet@summitoh.net](mailto:cballiet@summitoh.net)

Revised 09/12/2018

**CERTIFICATE TO COPY**  
ORIGINAL ON FILE

The State of Ohio, Summit County, ss.

I, Laurie Pinney, Fiscal Officer of the Board of Township

Trustees of Richfield Township, within and for said County, and in

whose custody the Files and Records of said Board are required by the Laws of the

State of Ohio to be kept, do hereby certify that the foregoing is taken and copied

from the original document

now on file, that the foregoing has been compared by me with said original document,

and that the same is a true and correct copy thereof.

**WITNESS** my signature, this 4<sup>th</sup> day of October, 2018



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Fiscal Officer of the Board of Trustees of

Richfield Township

Summit County, Ohio