

## Certificate of Estimated Property Tax Millage Rate

(Use this form when a taxing authority certifies an amount of revenue and requests the millage rate required to produce that revenue. Do not use this form for bond levies. Use DTE form 130 for all bonds.)

The county auditor of Mahoning County, Ohio, does hereby certify the following:

1. On July 14, 2020, the taxing authority of the Youngstown City SD certified a copy of its resolution or ordinance adopted July 14, 2020, requesting the county auditor to certify the current tax valuation of the subdivision and the number of mills necessary to produce \$5,291,510 of revenue, to levy a tax outside the 10-mill limitation for purposes pursuant to Revised Code §5705.194 to be placed on the ballot at the November 3, 2020 election. The levy type is Renewal - Emergency.
2. The estimated property tax millage required to produce the stated revenue, assuming the tax valuation of the subdivision remains constant throughout the life of the levy, is calculated to be Ten and Eight Tenths (10.8) mills for each one dollar of tax valuation, which is One Dollar and Eight Cents (\$1.08) for each \$100 of tax valuation.
3. The total tax valuation of the subdivision used in calculating the estimated property tax millage rate is \$491,184,550.

  
\_\_\_\_\_  
Auditor's signature

7/15/20  
\_\_\_\_\_  
Date

### Instructions

1. "Total tax valuation" 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 personal and 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.
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 and (8) substitute levies.
4. For purposes of this certification, we suggest you round the millage to the nearest tenth (0.1) of a mill. This ensures that whole cents will be presented here and on the ballot.
5. 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 Tax Rate for DTE Form 140M  
When a Taxing Authority Certifies an Amount of Revenue and Requests  
a Rate for All School Emergency Levies**  
(Do not use this for substitute emergency levies. Use DTE 140M-W5 instead.)

Youngstown City SD \_\_\_\_\_ Calculation of Millage Rate

1. Tax valuation on the tax list most recently certified for collection:

1a. Class I Real - res/ag	<u>\$247,456,820</u>
1b. Class II Real - other	<u>\$164,683,170</u>
1c. Public Utility Personal	<u>\$79,044,560</u>
1d. General Personal	<u>\$0</u>
2. Total Valuation	<u>\$491,184,550</u>
3. Revenue Requested	<u>\$5,291,510</u>
4. Personal Property phase-out reimbursement payment	<u>\$0</u>
5. Revenue to be charged as tax	<u>\$5,291,510</u>
6. Millage Rate	<u>10.80</u>

**Instructions**

Line 1a. Enter tax valuation of all class I real property (residential and agricultural property) as indicated on the tax list most recently certified for collection.

Line 1b. Enter tax valuation of all Class II real property (all other real property) as indicated on the tax list most recently certified for collection.

Line 1c. Enter the average estimated valuation of public utility personal property for the years the levy will be charged. To determine the public utility valuation, please refer to the values in the school district spreadsheet available at:

[tax.ohio.gov/channels/government/services\\_for\\_local\\_govts.stm](http://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.

Line 1d. Enter the average estimated valuation of all general personal property for the years the levy will be charged (the maximum term for an emergency levy is 10 years). The average estimated value should be determined using the estimated values published on the Department of Taxation's Web site at the address provided above, adding those values, and then dividing that sum by the number of years the

The Board of Education of the Youngstown City School District, County of Mahoning, Ohio, met in regular session at 5:30 p.m., on the 14<sup>th</sup> day of July, 2020, virtually via zoom, with the following members present:

Brenda Kimble – Jackie Adair – Tina Cvetkovich – Tiffany Patterson – Juanita Walker – Jerome Williams – Ronald Shadd

Ms. Adair moved the adoption of the following resolution:

## **YOUNGSTOWN CITY SCHOOL DISTRICT**

### **RESOLUTION NO. 07.14.2020 - 1**

#### **RESOLUTION DECLARING IT NECESSARY TO LEVY A RENEWAL TAX IN EXCESS OF THE TEN-MILL LIMITATION**

WHEREAS, the electors of the Youngstown City School District approved a renewal tax in excess of the ten-mill limitation at the November 3, 2015 election in order to raise the amount of \$5,291,510 each year for a period of four (4) years, for the purpose of providing for the emergency requirements of this school district; and

WHEREAS, the authority to levy that tax expires with the levy to be made on the 2020 tax list and duplicate for collection in calendar year 2021, and, in order to provide for the collection of tax revenues for that purpose without interruption, this Board finds it necessary to renew the existing levy for four (4) years.

BE IT RESOLVED by the Board of Education of the Youngstown City School District (herein the "School District").

SECTION 1. That the amount of revenue which may be raised in this School District by all tax levies which this School District is authorized to impose, when combined with all revenues to be received from the State of Ohio and the Federal Government, will be insufficient to provide for the emergency requirements of the School District.

SECTION 2. That pursuant to the provisions of Section 5705.194 of the Ohio Revised Code, it is necessary that a renewal tax be levied in excess of the ten-mill limitation upon the entire territory of the School District for the benefit of this School District, for the purpose of providing for the emergency requirements of the School District, in the amount of \$5,291,510 each year for a four (4) year period.

SECTION 3. That the question of the adoption of said renewal tax levy shall be submitted to the electors of the entire territory of the School District at the election to be held on

November 3, 2020. If approved by the electors, said tax levy shall first be placed upon the 2020 tax list and duplicate, for first collection in calendar year 2021.

SECTION 4. That the treasurer of this board of education be and is hereby directed to certify forthwith a copy of this resolution to the county auditor at least ninety-five (95) days prior to said election as required by law so that said county auditor may calculate the annual tax levy which will be required to produce the annual amount set forth in Section 2 hereof, in accordance with Section 5705.195 of the Ohio Revised Code and so that the county auditor may certify to this board of education the total current tax valuation of the district, in accordance with Section 5705.03 of the Ohio Revised Code.

SECTION 5. It is found and determined that all formal actions of this board of education concerning and relating to the adoption of this resolution were adopted in an open meeting of this board of education, and that all deliberations of this board of education, and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code, and the rules of this board of education adopted in accordance therewith.

Ms. Kimble seconded the motion, and the roll being called upon the question of adoption of the resolution the vote resulted as follows:

AYE: Ms. Cvetkovich – Ms. Patterson – Ms. Walker – Mr. Williams – Mr. Shadd  
Ms. Kimble

NAY: Ms. Adair

ADOPTED this 14<sup>th</sup> day of July, 2020.

Arthur J. Ginnetti III  
Treasurer

***Prepared By: Dinsmore & Shohl LLP***

16535183

# MAHONING COUNTY BUDGET COMMISSION

Tax Year 2019

Calendar Year 2020

## TAXABLE VALUES

Subdivision Name	District Number	Residential Agricultural	All Other Classes	Public Utility		Personal Property	Totals
				Real	Personal		
Boardman Twp Youngstown CSD	31	11,804,250	1,023,420	0	1,192,880	0	14,020,550
Campbell City Youngstown CSD	44	246,970	0	0	30	0	247,000
Coitsville Twp Youngstown CSD	42	16,751,890	2,249,420	0	1,636,530	0	20,637,840
Youngstown City Youngstown CSD	53	218,653,710	160,032,940	1,377,390	76,215,120	0	456,279,160
							0
<b>District Totals</b>		<b>247,456,820</b>	<b>163,305,780</b>	<b>1,377,390</b>	<b>79,044,560</b>	<b>0</b>	<b>491,184,550</b>

0

## VOTED LEVIES

Purpose	Millage	Type	Date of Vote	Tax Year Levy Began	No. of Years	Tax Year Levy Expires	Levy Year
General Fund Operations	11.30	Additional	05/06/1969	1976	Cont.	Cont.	1976
General Fund Operations	6.90	Additional	11/04/1969	1976	Cont.	Cont.	1976
General Fund Operations	3.40	Additional	03/04/1971	1976	Cont.	Cont.	1976
General Fund Operations	6.30	Additional	11/04/1975	1976	Cont.	Cont.	1976
Current Expense	14.50	Additional	11/08/1988	1988	Cont.	Cont.	1988
Classroom Facilities	0.50	Bond	11/07/2000	2000	23	2022	2001
Emergency (\$5,291,510)	10.70	Renewal	11/03/2015	2016	4	2019	2012

.75 Inside mills were moved back to General Expense from PI. (effective TY 06)

## NEW LEVIES VOTED EFFECTIVE NEXT YEAR

Purpose	Millage	Type	Date of Vote	Tax Year Levy Began	No. of Years	Tax Year Levy Expires	Levy Year

## BOND ISSUES

Purpose	Millage	Type	Date of Vote	Tax Year Levy Began	No. of Years	Tax Year Levy Expires	Levy Year
Bond (\$33,198,000)	4.40	Bond	11/07/2000	2000	23	2022	2000
Bond (\$4,000,000)	0.80	Bond	11/02/2004	2004	23	2026	2004

# YOUNGSTOWN CITY SCHOOL DISTRICT

## Rate Resolution Worksheet

**Tax Year 2019**

**Calendar Year 2020**

	Residential and Agricultural	Commercial and Other	Personal Property Public Utility	Personal Property	Total
01/01/19 Valuation	247,456,820	164,683,170	79,044,560	0	491,184,550
Subtotal	247,456,820	164,683,170	79,044,560	0	491,184,550
Subtotal divided by 1,000	247,457	164,683	79,045	0	491,185
Rate	4.200000	4.200000	4.200000	4.200000	
General (in)	1,039,319	691,669	331,989	0	2,062,977
Rate	0.000000	0.000000	0.000000	0.000000	
Permanent Improvement (in)	0	0	0	0	0
Rate	38.091430	42.361118	42.400000	42.400000	
General Current Exp (out)	9,425,991	6,976,156	3,351,508	0	19,753,655
Rate	0.500000	0.500000	0.500000	0.500000	
Classroom Facilities	123,729	82,342	39,523	0	245,594
Rate	4.300000	4.300000	4.300000	4.300000	
Bond (\$33,198,000)	1,064,065	708,137	339,894	0	2,112,096
Rate	0.800000	0.800000	0.800000	0.800000	
Bond (\$4,000,000)	197,966	131,746	63,236	0	392,948
Rate	10.900000	10.900000	10.900000	10.900000	
Emergency (\$5,291,510)	2,697,281	1,795,045	861,591	0	5,353,917
Rate					
Other (out)	0	0	0	0	0
Rate					
Other (out)	0	0	0	0	0
Tax Total	14,548,351	10,385,095	4,987,741	0	29,921,187
Tax Total IN	1,039,319	691,669	331,989	0	2,062,977
Tax Total OUT	13,509,032	9,693,426	4,655,752	0	27,858,210
Check Total	14,548,351	10,385,095	4,987,741	0	29,921,187
Rate total IN	4.200000	4.200000	4.200000	4.200000	
Rate Total OUT	54.591430	58.861118	58.900000	58.900000	
Total Rate	58.791430	63.061118	63.100000	63.100000	
	<b>General</b>	<b>Classroom Fac</b>	<b>Bonds</b>	<b>Emergency</b>	<b>Total</b>
<b>Total</b>	21,816,632	245,594	2,505,044	5,353,917	29,921,187

**Macala, Bob**

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**From:** AJ Ginnetti <aj.ginnetti@youngstown.k12.oh.us>  
**Sent:** Tuesday, July 14, 2020 8:25 PM  
**To:** Macala, Bob  
**Cc:** Justin Jennings; Brenda Kimble; Ostrowski, Edward  
**Subject:** [EXTERNAL] Youngstown City Schools Levy Resolution  
**Attachments:** 7\_14\_20\_Youngstown\_CSD\_Renewal\_Emergency\_Levy\_11\_3\_20 ballot.docx

Hello Mr. Macala,

Please see the attached resolution that was passed at tonight's board meeting. If you are not the correct person that this needs to go to, will you please provide me with the contact information of the individual that I should send this to? Please feel free to contact me if you have any questions or need any additional information.

Thank you,  
A.J.G. III