

BUDGET COMMISSION

The Geauga County Budget Commission met in Emergency session on Thursday, September 30, 2021 at 3:00 p.m. in the Auditor's Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Deputy Treasurer Donna Borsi representing Geauga County Treasurer C. P. Hitchcock.

Also Present: Bridey Matheney - legal counsel for Geauga Park, Geauga County Park District - Executive Director John Oros, Chief Deputy Auditor Ron Leyde, Deputy Auditor and Fiscal Office Manager, Pamela McMahan, Deputy Auditor Tammy Most, Deputy Auditor Kristen Sinatra and armed John Ralph, Probate/Juvenile Court Constable

Representatives attending via WebEx: Chief Compliance Officer, Kate Jacob-McClain and Geauga County Assistant Prosecuting Attorney, Kristen Rine

Meeting was properly advertised: Discuss Geauga Park District's 2022 Rate Resolution
WebEx was offered for virtual attendance.

Prosecutor Flaiz opened the meeting citing ORC 5705.34 as the reason for calling an Emergency meeting. The stated deadline for returning the Resolution Accepting the Amounts and Rates as Determined by the Budget Commission, and Authorizing the Necessary Tax Levies and Certifying them to the County Auditor, or form GCA-003, before October 1st each year.

On September 29th legal counsel for Geauga Park District (GPD), electronically submitted the executed form GCA-003 to the Geauga County Prosecutor's Office. Upon further review, it was discovered that the form GCA-003 had been altered. The nature of the alteration was an insertion of verbiage stating the GPD Board approval of the rates was "...subject to all rights of appeal and/or other legal remedies." The interpretation of the language raised concern if the Budget Commission would be able to accept the form. This form is used to confirm that the rates submitted each year by the County Auditor to the Ohio Department of Taxation have been properly accepted by the authorities of the taxing districts represented within the county.

Prosecutor Flaiz shared that he met with the GDP legal counsel earlier that afternoon. GPD counsel informed him that the rationale for the added verbiage was to protect the interests of GPD as it pertained to their appeal filed with the Ohio Board of Tax Appeals regarding their 2022 tax budget. GPD legal counsel provided Mr. Flaiz with a letter, see attachment #3, which outlined their legal interpretation and included an executed "unaltered" form GCA-003, see attachment #1, which the Budget Commission prepared and the GPD had previously accepted and voted on September 13, 2021. This form however, was never submitted to the Auditor or Budget Commission prior to today's meeting. The letter went on to say that the GPD had not repealed the "unaltered" form GCA-003 signed 9/13/21 prior to accepting and voting on the "altered" Form GCA-003 signed 9/29/21, see attachment #2. Therefore, as a result, the "unaltered" form GCA-003 was still available for acceptance by the Budget Commission. The letter continued stating, the passage of the "unaltered" form GCA-003 was not to be construed as a waiver of the GPD right to appeal and/or any other legal remedy with regard to actions on the GPD 2022 budget.

Auditor Walder asked GPD legal counsel if the GPD is asserting that they would like to submit the form GCA-003 signed 9/13/21? Legal counsel responded that they maintain the altered form GCA-003 signed 9/29/21 is a legal document. If the Budget Commission will not accept the form signed 9/29/21 then they would like to submit the form dated 9/13/21 instead.

Motion by James Flaiz, seconded by Charles E. Walder, to reject the GPD form GCA-003 signed 9/29/2021; which was altered.

Voice vote: Three ayes. Motion passed

Motion by James Flaiz, seconded by Donna Borsi, to accept the GPD form GCA-003 signed 9/13/2021.

Voice vote: Three ayes. Motion passed.

Attachment #1 - Unaltered form GCA-003 signed 9/13/21

Original

RECEIVED

SEP 30 2021

Georgia County Auditor

Tax Year 2021 (2022 Collection Year)

SEP 30 2021

Georgia County Auditor

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

(BOARD OF PARK COMMISSIONERS)
Revised Code Sec.2102.34, 2102.35

The Board of Park Commissioners of Georgia County, Ohio, met in Regular Session on the 13th day of September 2021 at the office of Georgia Park District with the following members present:

Howard Bates

Pat Preston

Dennis Thold

Mario Innocenzi

M. Mr. Pat Preston moved the adoption of the following Resolution:

WHEREAS, This Board of Park Commissioners in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing on January 1st, 2022 ; and

WHEREAS, The Budget Commission of Georgia County, Ohio, has certified its action thereon to this Board together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Board, and what part thereof is without, and what part within the ten mill tax limitation; therefore, be it

RESOLVED, By the Board of Park Commissioners of Georgia County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said County the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

GCA-003

SCHEDULE A						
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITORS ESTIMATED TAX RATES						
FUND	Amount to be Derived from Levies Inside 10 Mill Limitation	Amount Approved by Budget Commission Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied		Total	Rate
			2021	2022		
	Column II	Column IV	V	VI		
General Fund (A)		4,650,099.00				2.00
Road & Bridge Fund (D)						
District Board of Health (E)						
General Bond Retirement (0113)						
Senior Citizens Special Levy Funds (T88)						
Child Welfare Services Special Levy Funds (55)						
Mental Health & Clinics Special Levy Funds (AA)						
Mental Retardation Special Levy (Metzenbaum) (502)						
Georgia County Public Library Special Levy Funds						
Fund						
Fund						
Fund						
Fund						
Fund						
Fund						
Fund						
Fund						
TOTAL		4,650,099.00				2.00

GCA-003

SCHEDULE B				
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES				
FUND	Maximum Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy		
General Fund: Current expense levy authorized by voters on November 8, 2005 not to exceed 20 years	0.70	957	958	00
General Fund: Current expense levy authorized by voters on November 5, 2019 not to exceed 20 years	0.90	2	435	274 00
General Fund: Current expense levy authorized by voters on November 6, 2012 not to exceed 20 years	0.40	1	252	867 00
General Fund: Current expense levy authorized by voters on not to exceed years				
Total General Fund outside 10 mill Limitation	2.00	4	650	099 00
Fund: Levy authorized by voters on not to exceed years				
Fund: Levy authorized by voters on not to exceed years				
Fund: Levy authorized by voters on not to exceed years				
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Fund: Levy authorized by voters on not to exceed years				
Fund: Levy authorized by voters on not to exceed years				

and be it further

RESOLVED, That the Clerk of this Board be and is hereby directed to certify a copy of this Resolution to the County Auditor of said County.

M. Mr. Dennis Thold seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

M. [Signature]

M. [Signature]

M. [Signature]

Adopted the 13th day of September 2021

Attest: [Signature]
Clerk of the Board of Park Commissioners
Georgia County, Ohio

GCA-003

CERTIFICATE OF COPY

ORIGINAL ON FILE

The State of Ohio Georgia County, ss.

i. John Doe, Clerk of the Board of Park Commissioners within and for said County, and in whose custody the Files and Records of said Council 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 now on file with said Board, 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 13th day of September 2021.

[Signature]
Clerk of the Board of Park Commissioners
Georgia County, Ohio

A copy of this Resolution must be sent to the County Auditor before the first day of October, or at such time as may be approved by the Department of Finance of Ohio.

No

BOARD OF PARK COMMISSIONERS

Georgia County, Ohio

RESOLUTION

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

(Board of Park Commissioners)

Adopted

Clerk

County Auditor

By

Deputy Auditor

GCA-003

Attachment #2 - Altered form GCA-003 signed 9/29/21

Original

Tax Year 2021 (2022 Collection Year)

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

BOARD OF PARK COMMISSIONERS
Resol. Code, Sec 1907.34, 1921.31

The Board of Park Commissioners of Geauga County, Ohio, met in Special Session on the 29th day of September, 2021 at the office of Geauga Park District with the following members present:

Howard Bates

Pat Preston

Mario Innocenzi

Dennis Thold

MC Bates moved the adoption of the following Resolution:

WHEREAS, This Board of Park Commissioners in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing on January 1st, 2022; and

WHEREAS, The Budget Commission of Geauga County, Ohio, has certified its action thereon to this Board together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Board, and what part thereof is without, and what part within the ten mill tax limitation; therefore, be it

RESOLVED, By the Board of Park Commissioners of Geauga County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted subject to all rights of appeal and/or other legal remedies; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said County the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

GCA-003

SCHEDULE A SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITORS ESTIMATED TAX RATES					
FUND	Amount to be Derived from Levies outside 10 mill Limitation	Amount Approved by Budget Commission Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied		
			Inside 10 Mill Limit	Outside 10 Mill Limit	
General Fund (A)			4 650 099 00		2.00
Road & Bridge Fund (C)					
District Board of Health (B)					
General Road Retirement (DHC)					
Senior Citizens Special Levy Funds (TH)					
Child Welfare Services Special Levy Funds (SS)					
Mental Health & Clinics Special Levy Funds (AA)					
Mental Retardation Special Levy (Metzenbaum) (503)					
Gauga County Public Library Special Levy Funds					
Fund					
Fund					
Fund					
Fund					
Fund					
Fund					
Fund					
TOTAL			4 650 099 00		2.00

GCA-003

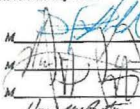
SCHEDULE B LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES			
FUND	Maximum Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy on 100 Acres of Land	
General Fund: Current expense levy authorized by voters on November 8, 2005 not to exceed 20 years	0.70	857 958 00	
General Fund: Current expense levy authorized by voters on November 5, 2019 not to exceed 20 years	0.90	2 436 274 00	
General Fund: Current expense levy authorized by voters on November 6, 2012 not to exceed 20 years	0.40	1 352 867 00	
General Fund: Current expense levy authorized by voters on not to exceed years			
Total General Fund outside 10 mill limitation	2.00	4 650 099 00	
Fund: Levy authorized by voters on not to exceed years			
Fund: Levy authorized by voters on not to exceed years			
Fund: Levy authorized by voters on not to exceed years			
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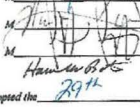
and be it further

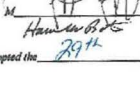
RESOLVED, That the Clerk of this Board be and is hereby directed to certify a copy of this Resolution to the County Auditor of said County.

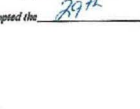
MC Preston seconded the Resolution and the roll being called upon its adoption

the vote resulted as follows:

M.  Yes

M.  Yes

M.  Yes

M.  Yes

Adopted the 29th day of September 2021

Attest:

Clerk of the Board of Park Commissioners
Gauga County, Ohio


GCA-003

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio Geauga County, ss.

John Chas Clerk of the Board of Park Commissioners within and for said County, and in whose custody the Files and Records of said Council 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 now on file with said Board, 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 29 day of September 2021


Clerk of the Board of Park Commissioners
Gauga County, Ohio

A copy of this Resolution must be presented to the County Auditor before the first day of October, and no later date as may be approved by the Department of Taxation of Ohio

No. 32-21

BOARD OF PARK COMMISSIONERS
Gauga County, Ohio

RESOLUTION
ACCEPTING THE AMOUNTS AND RATES AS
DETERMINED BY THE BUDGET COMMISSION
AND AUTHORIZING THE NECESSARY TAX
LEVIES AND CERTIFYING THEM TO THE
COUNTY AUDITOR.

(Board of Park Commissioners)
Adopted September 29, 2021

Clerk

County Auditor

Deputy Auditor

Filed

By

GCA-003

WRITER'S EMAIL: bmathewy@tdclaw.com

September 30, 2021

VIA HAND DELIVERY

Geauga County Budget Commission
c/o James R. Flaiz, Geauga County Prosecuting Attorney
231 Main Street, Suite 3A
Chardon, Ohio 44024

Re: Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying them to the County Auditor

Dear Prosecuting Attorney Flaiz:

As you indicated in your call this morning, the county auditor will not accept the Geauga Park District's Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying them to the County Auditor that was adopted yesterday, September 29, 2021 ("Revised Resolution"), at a special meeting by the Geauga Park District. You indicated that the Revised Resolution altered the "form" resolution by including, in the third whereas clause, that the amounts and rates as determined by the Geauga County Budget Commission in its certification are hereby accepted by the Geauga Park District "subject to all rights of appeal and/or other legal remedies" and thus, the Revised Resolution does not comply with Ohio law.

There is no requirement in Sections 5705.34 and 5705.35 of the Ohio Revised Code that such resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the county auditor be submitted on a prescribed "form." While the Geauga County Budget Commission may draft or prepare such a form, the form is only a guide and not required to be strictly followed by any taxing authority. Instead, Ohio law requires that each taxing authority, by ordinance or resolution, must authorize the necessary tax levies and certify them to the county auditor on or before October 1st of each year. Significantly, the only "alteration" of the "form" was in the third whereas clause as opposed to say, the actual amounts or rates as determined by the Geauga County Budget Commission. The Revised Resolution complies with Ohio law.

PLEASE REPLY TO: CHARDON OFFICE

100 7TH AVENUE, SUITE 150, CHARDON, OHIO 44024 • PHONE: (440) 285-2242 • FAX: (440) 285-9423
1111 SUPERIOR AVENUE, SUITE 412, CLEVELAND, OHIO 44114 • PHONE: (216) 255-5431 • FAX: (216) 255-5450

September 30, 2021
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Notwithstanding the above, at its regular meeting on September 13, 2024, the Geauga Park District adopted a Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying that the County Auditor ("Original Resolution"). In order to ensure that adoption of such Original Resolution did not waive any right to an appeal of and/or other legal remedy regarding the Geauga County Budget's Commission's action it took in August, 2021 with respect to the Geauga Park District's 2022 budget, the Geauga Park District revised the resolution at its to include such reservation and adopted the Revised Resolution at its special meeting yesterday. Notably, the Geauga Park District did not repeal the Original Resolution and, as a result, the Original Resolution is still in effect and enclosed for certification to the county auditor, through you as his statutory legal representative.

Please be advised that the Original Resolution in no way is to be construed as a waiver of the Gaugua Park District's right to appeal and/or any other legal remedy it may have regarding the Gaugua County Budget Commission's action on the Gaugua Park District's 2022 budget.

Very truly yours,

Bridey Matheney

Enclosure

cc w/o encl: ✓ Gauga County Budget Commission
c/o Gauga County Auditor, Secretary
John Oros, Executive Director of Gauga Park District

Being no further business to conduct it was moved by Donna Borsi to adjourn the September 30, 2021 - Emergency meeting at 3:22 p.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

