

## **RESOLUTION FOR OPT OUT**

WHEREAS, the Lawrence County Commission (the "Commission") finds that it is necessary and in the best interests of the county to finance and construct a new Lawrence County Law Enforcement Center and Jail Facility (the "Project"); and

WHEREAS, it is the intent of the Commission to use existing funds of the county to pay a portion for the financing of the Project on an annual basis; and

WHEREAS, it is in the best interests of the county opt-out for the full annual obligation to lower its borrowing costs.

BE IT RESOLVED BY THE COUNTY COMMISSION OF LAWRENCE COUNTY AS FOLLOWS:

THE COUNTY COMMISSION OF LAWRENCE COUNTY state that the above said board is unable to operate under the tax limitation measure currently in statute. We therefore OPT OUT of such tax limitation in the amount of \$ 2,875,000 starting with calendar year 2021 taxes payable in the calendar year 2022. This opt out will be for 20 years, which will be through taxes payable in the calendar year 2042 this action has been taken by the board and approved by at least a two-thirds vote of the board.

This decision may be referred to a vote of the people upon a petition signed by at least five percent of the registered voters in the district and filed with the governing body within twenty days of the first publication of this decision.

Unless this action is referred to a vote of the people and reversed by such vote, this resolution authorizes the county auditor to spread an excess levy to raise tax dollars in the above stated amount.

**Date:**  
**Signed**

\_\_\_\_\_  
**Richard Sleep, Board Chairman**

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**Randall Rosenuer, Vice Chairman**

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**Randy Deibert, Commissioner**

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**Bob Ewing, Commissioner**

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**Brandon Flanagan, Commissioner**

**ATTENTION  
TAXPAYERS:NOTICE OF  
PROPERTY TAX INCREASE  
OF \$2,875,000**

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**Brandon Flanagan, Commissioner**

## PUBLICATION REQUIREMENTS

The requirements for an announcement made are as follows:

- (1) The decision of the governing body to originally impose or subsequently increase an excess tax levy shall be published within ten days of the decision;
- (2) Publication shall be made at least twice in the legal newspaper designated by the governing body pursuant to law, with no fewer than five days between publication dates, before the opt out takes effect;
- (3) The announcement shall be at least three newspaper columns in width and four inches in length or at least one-sixth of a page in size, whichever size is greater;
- (4) The announcement shall be headed with the following statement in a typeface no less than eighteen point type: "ATTENTION TAXPAYERS: NOTICE OF PROPERTY TAX INCREASE OF \$(fill in amount)."

The remainder of the announcement shall consist of a reproduction of the "Resolution for Opt Out," including the amount that property taxes will be increased annually by the proposed opt out and a statement of the right to refer the decision of the board to a vote of the people as provided in this section. The secretary of revenue and regulation, in rules promulgated pursuant to chapter 1-26, shall prescribe a uniform form to be used by the taxing district for notification of taxpayers as required by this section.