

**Village of Mariemont
Tax Budget Hearing
July 25, 2022**

Mayor Brown called the meeting to order at 5:30 p.m. Present were Mr. Bartlett, Mrs. Brownknight, Mrs. Rankin and Mr. York.

Fiscal Officer Borgerding said this is a meeting to adopt the budget for the revenue, not expenses. The expenses listed are to support the need for tax revenue. Inflation was factored into the numbers.

Fiscal Officer Ford said the purpose of the meeting is to justify the need for the taxes that we have to cover expenses that are estimated. He plugged in the estimated revenue based on what was received this past year. The County Auditor will certify the estimated taxes in September/October. We will update the certificate once we get the numbers from Hamilton County. At the end of the year, we will update the actual rollover amounts. The appropriations are estimations and we want those numbers to be higher than expected so special meetings do not have to be called. We will start work in September on fine-tuning the numbers for approval in December. He noted that some counties waive the hearings. The Tax Budget Commission can reduce taxes if justified that residents are being overtaxed, though carryover taxes are usually earmarked for projects or to have cash on hand.

In addition, adopting a tax budget does not require passing legislation. It just requires a motion to approve. It was agreed to use this format going forward starting next year, thereby avoiding passing emergency legislation. Also, most municipalities when posting the meeting notice state that the regular Council meeting will begin immediately after the conclusion of the Tax Budget Hearing.

The meeting adjourned at 5:40 p.m.

William A. Brown, Mayor

Richard D. Ford, Fiscal Officer