

RESOLUTION 25-21

**A RESOLUTION REQUESTING THE GEAUGA COUNTY AUDITOR
TO PROVIDE TAX ADVANCES FOR THE 2026 COLLECTION PERIODS,
AND DECLARING AN EMERGENCY.**

WHEREAS, the Geauga County Auditor has adopted a practice of setting a uniform schedule for tax advances, based upon specified closing dates; and

WHEREAS, the dates of advances for the current collection period will be made available January 30, 2026 and February 18, 2026; and

WHEREAS, the Village wishes to take advantage of the earliest possible tax advance payment date.

NOW, THEREFORE, be it resolved by the Council of the Village of Middlefield, County of Geauga and State of Ohio that:

SECTION 1. The Auditor is hereby requested to advance to the Village the real estate tax payments, which are anticipated by the County Auditor to close February 18, 2026 for the collection period, on the earliest dates when such advances become payable.

SECTION 2. The Auditor is further requested to make advances of payments for the **second half payment** on the earliest dates when such advances become payable.

SECTION 3. The advances should be made payable to the General fund, the Police Levy and the Ambulance Levy Fund of the Village.

SECTION 4. This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the residents of the Village, due to the need to make this request prior to the January 30, 2026 advance date in order to be included in the first advance distribution. Therefore, this Resolution shall take effect immediately upon its passage.

PASSED this 13 day of November, 2026.



MAYOR

PRESIDENT PRO-TEMPORE

ATTEST:



FISCAL OFFICER



Auditor
Charles E. Walder
Chief Fiscal Officer

TO: All Taxing Districts
 FROM: Auditor's Office
 RE: Real Estate Advances
 DATE: October 27, 2025

SENT VIA: EMAIL

Treasurer C.P. Hitchcock has set the closing date for the real estate collection for February 18, 2026, for first half real estate collections and July 8, 2026 for second half real estate tax collections. Our office will continue the established practice of setting a uniform schedule for tax advances based upon these closing dates.

Dates of advance for 2026 collection period are as follows:

January 30, 2026

February 18, 2026

July 1, 2026

July 15, 2026

Only one advance request per year is necessary. Per R.C. 321.34, please specify the above dates as part of your resolution and indicate the respective fund or funds for which the advance is requested. Board Resolutions must be received by the Auditor's Office by Friday January 23, 2026, in order to be included in the first advance distribution.

Should you have any questions, please do not hesitate to contact Tammy Most at 440-279-1621 or Kristen Sinatra at 440-279-1608, or email: Budget@gcauditor.com.

Kristen Sinatra and Tammy Most Deputy Auditors

Cc: C.P. Hitchcock, Treasurer
 Kristen Sinatra & Tammy Most, Settlement Department
 Lou Marion, Data Center
 Pam McMahan, Accounting Department
 Adrian Gorton, Commissioner's Office
 File

GCA-021

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