

January 7, 2026

To: Mayor and Members of City Council 202600020

From: Sheryl M.M. Long, City Manager

Subject: Emergency Legislative Resolution – Annual Tax Payment Request to the  
Hamilton County Auditor

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Transmitted herewith is an Emergency Legislative Resolution captioned as follows:

**DESIGNATING** specific City personnel to request advances from the Auditor of Hamilton County as required by Sections 321.34 of the Ohio Revised Code; and **REQUESTING** that the Auditor of Hamilton County draw and the Treasurer of Hamilton County pay on such draft to the Treasurer of the City of Cincinnati weekly, beginning January 6, 2026, funds derived from such taxes which may be in the county treasury to the account of the City of Cincinnati.

Section 321.34 of the Ohio Revised Code requires City Council to pass an official resolution each year to request the distribution of funds collected by the Hamilton County Auditor on behalf of the City of Cincinnati. This resolution allows the City Treasurer to request payment derived from estate taxes, real property taxes, and personal property taxes on a weekly or monthly basis.

This Emergency Legislative Resolution is recommended for approval.

cc: William “Billy” Weber, Assistant City Manager  
Steve Webb, Finance Director