

RESOLUTION NO. _____

A RESOLUTION APPOINTING MEMBERS TO THE LOCAL BOARD OF TAX
REVIEW PURSUANT TO LORAIN CODIFIED ORDINANCE SECTION 192.18
AND DECLARING AN EMERGENCY

WHEREAS, Lorain Codified Ordinance (LCO) 192.18(A) established a Local Board of Tax Review to hear appeals as required by Ohio Revised Code Chapter 718; and,

WHEREAS, LCO 192.18(A) established a three-member Local Board of Tax Review, and that two members of the Board are to be appointed by Lorain City Council; and,

WHEREAS, the term of appointment of two current members of the Board will expire on or about January 17, 2026; and,

WHEREAS, the Lorain City Treasurer has determined that the appointment of the below mentioned individuals by Lorain City Council is in the best interests of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF LORAIN, STATE OF OHIO:

SECTION I. That Lorain City Council hereby appoints Julia Ecker and Dana Olszowy to the Lorain Board of Tax Review each for a term of two years commencing January 18, 2026 and ending January 17, 2028.

SECTION II. That it is found and determined that all formal actions of this Council concerning and resulting to the passage of this resolution were adopted in an open meeting and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION III. That this resolution is hereby declared to be an emergency, the nature of which is the immediate need to appoint the Board Members prior to the expiration of the current members' terms which end on January 17, 2026, as per LCO 192.18(A) in order to continue to provide the necessary services to residents of the City of Lorain. Therefore, this resolution shall take effect immediately upon its passage and approval by the Mayor provided that it meets the statutory requirements for passage, otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED: _____, 2026

PRESIDENT OF COUNCIL

ATTEST: _____, 2026

CLERK OF COUNCIL

APPROVED: _____, 2026

MAYOR



The City of Lorain, Ohio
Treasurer's Office & Income Tax
Terri M. Soto, Treasurer

605 West 4th Street
Lorain, Ohio 44052

Phone: 440-204-1002
Fax: 440-204-1006

December 19, 2025

Distinguished Members of Council,

Pursuant to the passage of H.B. 5 requiring amending Chapter 718 of the Ohio Revised Code, we as a municipality are required to set up a Board of Review that will consist of a 3-member team, as outlined in section 192.18 of the Codified Ordinance. Two of these members are to be appointed by Council and shall serve a term of two years. No limit will be placed on the number of terms.

I have identified two candidates that I would like to recommend for appointment by council. I have reached out to both individuals, and both are excited at the opportunity to serve on board.

These members are:

Julia Ecker
Dana P. Olszowy

Both candidates are highly qualified and would be an asset to this board.

Thank You,

A handwritten signature in blue ink that reads "Terri Soto".

Terri Soto
Lorain City Treasurer