

**Canaan Township Board of Trustees
Special Year End Meeting
December 30, 2025
Minutes**

Chairman Matthew Carwell called the meeting to order at 4:00 PM. Roll call showed all trustees and the fiscal officer present.

The fiscal officer presented the minutes from the December 9, 2025, regular meeting. Mr. Levering made the motion to approve the minutes. Mr. Bayles seconded the motion. Motion passed.

The fiscal officer reported receipts and balances to date in all funds. Payments and receipts for December were reviewed as well as appropriations and cash summary by fund. A revenue report for 2025 was also presented. Mr. Levering made the motion to approve the reports and pay the bills. Mr. Bayles seconded the motion. Motion passed.

Mr. Carwell made a motion to encumber the following funds for payment of bills in January 2026:

Road Work	\$3,000.00	2021-330-360-0000
Electricity - Bldgs	\$300.00	1000-120-351-0000
Electricity – St Lts	\$100.00	1000-310-360-0000
Water	\$30.00	1000-120-352-0000

Mr. Levering seconded the motion. Motion passed.

Purchase orders were signed for temporary appropriations for utilities and snowplowing.

The trustees and fiscal officer signed the Mowing Contract for Zach Faust for the 2026 mowing season.

The Certificate of Estimated Property Tax Revenue received from the auditor certified that a renewal of the expiring 2.5 mil fire levy will generate \$37,785. Based on the certification, Mr. Bayles made a motion to accept the certificate for the renewal of the 2.5 mil fire levy. Mr. Levering seconded the motion. Motion carried.

Mr. Bayles moved for the adoption of the following resolution 12-30-25-1:

The Board of Trustees of Canaan Township, met in a Special Session on December 30, 2025, at the office of the Board of Trustees with the following members present:

**Matthew Carwell
Tyler Levering
John Bayles**

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of Canaan Township, Morrow County; therefore be it:

RESOVLED, by the Board of Trustees, Canaan Township, Morrow County, two-thirds of all members elected thereto concurring, that it is necessary to levy a tax in excess of the ten-mill limitation for the benefit of Canaan Township for the purpose of fire protection by providing and maintaining fire apparatus, buildings or sites therefore, sources of water supply or payment of permanent, part-time, or volunteer firefighters or fire-fighting companies to operate the same. This excludes those electors within the First Consolidated Fire District, Caledonia, Ohio, the rate not exceeding 2.5 mills, for each \$1 of taxable value, which amounts to \$88 for each \$100,000 of the county auditor's appraised value commencing January 1, 2026, and appearing on the tax list for the years so specified: 2026, 2027, 2028, 2029, 2030. This is a renewal of an existing levy of 2.5 mill.

RESOVLED, that the question of levying additional taxes be submitted to the electors of Canaan Township at the Primary Election to be held at the usual voting places within Canaan Township on the 5th day of May, 2026; and be it further;

RESOVLED, that said levy be placed upon the tax list of the current year after the February settlement next succeeding the election, if a majority of the electors voting thereon vote in favor thereof; and be it further;

RESOVLED, that the Fiscal Officer of Canaan Township be and is hereby directed to certify a copy of this Resolution to the Board of Elections of Morrow County, Ohio and notify said Board of Elections to cause notice of election on the question of levying said tax to be given as required by law.

Mr. Levering seconded the motion for adoption of the Resolution and the roll call was taken as to its adoption, which resulted as follows: Mr. Carwell, yes; Mr. Levering, yes; Mr. Bayles, yes.

The new **Tax-Exempt Certificate Use and Sales Tax Policy** was looked over. A minor change was made to the threshold for purchasing items for the township using a personal credit card. Mr. Bayles made a motion to adopt the new policy. Mr. Levering seconded the motion. The new policy adopted is as follows:

1. Purpose

The purpose of this policy is to establish a framework for the use of Canaan Township's tax-exempt certificate by officials and employees that is in compliance with the requirements set forth in Auditor of State Bulletin 2025-013.

2. Scope

This policy applies to all elected or appointed officials and employees, regardless of whether the person is:

- (1) compensated or uncompensated;
- (2) serving full-time or part-time; or
- (3) serving in temporary or permanent position.

3. Policy

Canaan Township (the "Township") is committed to ensuring compliance with Auditor of State Bulletin 2025-013 by adopting the following policies:

Purchases Made Using Township's Account

1. All expenditures by an official or employee made using a Township account must serve a proper governmental purpose and must comply with all other relevant policies adopted by the Township.
2. All purchases must include an invoice or bill of sale clearly indicating that the sale was to the Township and that the tax-exempt certificate was used.
3. Only officials or employees in the following positions shall have access to the Township's tax-exempt certificate:
 - a. Township Fiscal Officer and members of the Board of Township Trustees

Purchases Made Using Personal Account

1. All expenditures by an official or employee on behalf of the Township using the person's personal account must serve a proper governmental purpose and must comply with all other relevant policies adopted by the Township.
2. No official or employee who makes a purchase for the Township using their personal credit card or checking account shall present the entity's tax-exempt certificate when making the purchase.
3. Any official or employee who makes a purchase of behalf of the Township using their own personal credit card or checking account must pay the sales tax at the point of sale.
4. Purchases made on behalf of the Township by an official or employee using their own personal credit card or checking account shall be eligible for reimbursement from the Township, including sales tax.
5. No purchase made on behalf of the public office by an official or employee using their own personal credit card or checking account shall have a total cost (including taxes and fees) in excess of \$1,500.

4. Policy Application

- Receipts for purchases made on behalf of the Township must be provided to the Fiscal Officer within 7 days of purchase.
- If a purchase made using the Township’s account is erroneously charged sales tax, the official or employee make the purchase must take all reasonable actions to correct the error at the point of sale. If the error cannot be corrected, the official or employee must submit a “Sale/Use Tax Application for Refund” form to the Ohio Department of Taxation within 7 days of the purchase. The applicant is required to state the full and complete reasons for the refund request and must include supporting documents with the application.

5. Roles and Responsibilities

- Township Board of Trustees: Approves tax-exempt certificate use policy and ensures compliance with all relevant laws:
- Fiscal Officer: Oversees policy implementation and coordinated with legal counsel.
- Employees/Officials: Follow tax-exempt certificate use policy and report applicable expenditures.

6. Review

This policy will be reviewed periodically and updated to reflect changes in law and organizational needs.

7. Enforcement

Violations of this policy may result in disciplinary action up to and including termination of employment or contract, as well as potential civil and criminal penalties in accordance with applicable law. Failure to adhere to this policy could result in the issuance of a Finding for Recovery or other implications authorized under Ohio Law.

8. Effective Date

This policy takes effective immediately upon adoption by the Board of Trustees of Canaan Township.

The township had 3 burials and 2 cremation burials in 2025: Walter Morton was buried on 2/25/2025 in Worden Cemetery, Philip Graham was buried on 3/2/2025 in Worden Cemetery, James Osborn was buried on 4/24/2025 in Worden Cemetery, and Elizabeth Mosier (mother) and Scott Mosier (son) were cremated and buried together on 12/19/2025 in Worden Cemetery.

Mr. Bayles gave a report from the First Consolidated Fire Department meeting that was held on Monday, December 29, 2025. The total amount received from Medicount this year was \$162,347, approximately \$12,000 more than the budgeted \$150,000. A new snowplow was purchased for \$12,000 for the new Ford 350 truck. The department recently purchased 10 Trauma Packs for \$10,000. They received a \$5,000 grant to help with the purchase. Pay for part-time EMT’s was raised to \$16.50 an hour and pay for part-time medics was raised to \$18.50 per hour. There will be an employee dinner in February at the FOP Lodge on SR 309.

There being no further business to come before the board, Mr. leveraging made the motion to adjourn. Mr. Bayles seconded the motion. Motion passed. The meeting adjourned at 5:00 PM.

Trustee: _____ Tyler Levering, Chairman	Trustee: _____ John Bayles, Vice-Chairman
Trustee: _____ Matthew Carwell	Fiscal Officer: _____ Jill Retterer

Canaan Township Board of Trustees
Special Year End Meeting
December 30, 2025
Minutes

December 2025 Receipts:

Date:	Amount:	Receipt #:	From:	For:
12/1/2025	\$25.00	117-2025	Andrea Miller	Township Hall Rental
12/10/2025	\$75.00	118-2025	Amanda Thompson	Township Hall Rental
12/10/2025	\$25.00	119-2025	Tammy Sellers	Township Hall Rental
12/10/2025	\$75.00	120-2025	Tracy Best	Township Hall Rental
12/10/2025	\$75.00	121-2025	Johnny McQueen	Township Hall Rental
12/10/2025	\$25.00	122-2025	Tyler Levering	Township Hall Rental
12/17/2025	\$528.32	123-2025	Morrow Co. Auditor	December Local Gov. Dist. Per sec 57
12/17/2025	\$741.20	124-2025	Morrow Co. Auditor	December Local Government Distribution
12/19/2025	\$10,526.75	125-2025	Morrow Co. Auditor	December Excise Gas Tax
12/19/2025	\$2,785.42	125-2025	Morrow Co. Auditor	December cents per gallon gas tax
12/19/2025	\$574.01	126-2025	Morrow Co. Auditor	December License Tax - State
12/19/2025	\$262.50	126-2025	Morrow Co. Auditor	December License Tax - County
12/22/2025	\$300.00	127-2025	Donald W. Mosier JR.	Cremation Burial for Elizabeth and Scott Mosier
12/31/2025	\$75.00	128-2025	Amanda Thompson	Township Hall Rental
12/31/2025	\$25.00	129-2025	Jesse Haughn	Township Hall Rental
12/31/2025	\$1,086.22	130-2025	STAR Ohio	December Income Dividend Reinvestment Interest
12/31/2025	\$104.65	131-2025	Park National	December ICS Interest
TOTAL:	\$17,309.07			

Canaan Township Board of Trustees
Special Year End Meeting
December 30, 2025
Minutes

December 2025 Payments:

Date:	Amount:	Voucher/Warrant:	To:	For:
12/3/2025	\$1,024.63	116-2025	OPERS	November 2025 Payroll
12/4/2025	\$48.62	117-2025	Ohio Edison	Denmark Street Lights
12/4/2025	\$36.46	117-2025	Ohio Edison	Climax Street Lights
12/4/2025	\$618.00	118-2025	Auditor of State	UAN 1st Quarter 2026 UAN Fees
12/8/2025	\$22.12	119-2025	Elan Financial	Amazon - Office Supplies
12/9/2025	\$668.00	120-2025	Newman Signs	Road signs for township
12/9/2025	\$504.00	4427	Ohio BWC	Worker's Comp. Premium 01/01/2026 - 01/01/2027
12/9/2025	\$186.97	4428	Hanley Print & Promotions	Check Envelopes and Deposit Tickets
12/9/2025	\$442.46	4429	John Bayles	November Health Ins. Reimbursement
12/9/2025	\$417.38	4430	Matthew Carwell	November Health Ins. Reimbursement
12/9/2025	\$301.48	4431	Tyler Levering	November Health Ins. Reimbursement
12/9/2025	\$330.80	4432	Jill Retterer	November Health Ins. Reimbursement
12/11/2025	\$94.71	121-2025	Ohio Edison	Township Hall Electric
12/16/2025	\$15.00	122-2025	Delco Water	Township Hall Water
12/19/2025	\$14.98	123-2025	Elan Financial	Amazon - 1099 NEC Forms for 2025
12/30/2025	\$814.58	4433	John Bayles	December Payroll
12/30/2025	\$811.68	4434	Matthew Carwell	December Payroll
12/30/2025	\$816.85	4435	Tyler Levering	December Payroll
12/30/2025	\$931.83	4436	Jill Retterer	December Payroll
12/30/2025	\$105.00	4437	K & L Electric	Replaced faulty starter of Generator
12/30/2025	\$600.00	4438	Mike Sayers Farms	(3) O/C Graves for 2025 (\$300 credit applied)
12/30/2025	\$442.46	4439	John Bayles	December Health Ins. Reimbursement
12/30/2025	\$417.38	4440	Matt Carwell	December Health Ins. Reimbursement
12/30/2025	\$65.18	4441	Tyler Levering	December Health Ins. Reimbursement
12/30/2025	\$330.80	4442	Jill Retterer	December Health Ins. Reimbursement
12/30/2025	\$675.00	4443	Morrow County Commissioners	Emergency Management Services for 2026
12/30/2025	\$1,024.66	128-2025	OPERS	December 2025 Payroll
12/30/2025	\$1,276.74	129-2025	IRS	4th Quarter Federal Income Taxes
12/30/2025	\$220.56	130-2025	Treasurer of State	4th Quarter Ohio Income Taxes
12/30/2025	\$72.60	131-2025	Treasurer of State	4th Quarter Mt. Gilead School District Income Taxes
12/30/2025	\$18.27	132-2025	Treasurer of State	4th Quarter River Valley District Income Taxes
TOTAL:	\$13,349.20			

Bank Balances as of December 31, 2025

Park National Checking Balance:	\$88,185.76
Park National MM Balance:	\$58,706.09
STAR Ohio	\$323,743.48
TOTAL:	\$470,635.33