

1 RESOLUTION NO. 2014-243

2
3 SPONSOR Mr. Pry

4
5 DATE June 16, 2014 COMMITTEE Finance

6
7 **An amended Resolution determining it necessary to levy an additional tax in the amount**
8 **of one-quarter of one percent upon the storage, use or other consumption in the County of**
9 **Summit of motor vehicles, watercraft and outboard motors and tangible personal**
10 **property and services for a continuing period of time for the purposes of providing**
11 **additional revenue to (i) operate and maintain the Summit County Jail, (ii) acquire,**
12 **construct, equip or repair permanent improvements for the County's 800 MHz**
13 **Emergency Radio System, County 9-1-1 System, County-owned facilities, and a County-**
14 **owned arena, (iii) the County's general fund and (iv) pay the expenses of administering the**
15 **use tax levy, pursuant to Section 5741.023 of the Ohio Revised Code, effective April 1,**
16 **2015, or at the earliest time permitted by law, and submitting to the voters at the general**
17 **election on November 4, 2014 the question of whether to levy the aforesaid additional use**
18 **tax, for the Executive, and declaring an emergency.**

19
20 WHEREAS, the Council of the County of Summit is the taxing authority of the County
21 pursuant to Article III, Section 3.01 of the County Charter; and

22
23 WHEREAS, the County currently levies a County sales and use tax of one-half of one
24 percent (.50%) pursuant to Sections 5739.021 and 5741.021 of the Ohio Revised Code, which
25 is currently tied for the lowest in the State of Ohio with Stark County; and

26
27 WHEREAS, Section 5741.023 of the Ohio Revised code permits the County to levy an
28 additional tax of up to an amount of one-half of one percent upon the storage, use or other
29 consumption in the County of Summit of motor vehicles, watercraft and outboard motors
30 required to be titled under Chapter 1548 of the Ohio Revised Code and tangible personal
31 property and services, for certain purposes, including, but not limited to:

- 32
- 33 (i) the acquisition, construction, equipping, or repair of any specific permanent
34 improvement or any class or group of permanent improvements and to pay
35 principal, interest, premium, and other costs associated with the issuance of
36 bonds or notes in anticipation of bonds issued pursuant to Chapter 133 of the
37 Ohio Revised Code for the acquisition, construction, equipping or repair of the
38 specific permanent improvement or class or group of permanent improvements,
39 pursuant to Section 5739.026(A) and 5741.023(A);
 - 40
 - 41 (ii) the operation or maintenance of a detention facility in the County, as that term is
42 defined under division (F) of section 2921.01 of the Revised Code, pursuant to
43 Section 5739.026(A)(7) and 5741.023(A);
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 - 45 (iii) providing additional revenue for the County's general fund, pursuant to Section
46 5739.026(A)(3) and 5741.023(A);
 - 47
 - 48 (iv) paying the expenses of administering the use tax levy; and
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4 WHEREAS, Section 5741.023 of the Ohio Revised Code provides that any county
5 which levies a sales tax pursuant to Section 5739.026 shall levy a use tax at the same rate on the
6 storage, use or other consumption of motor vehicles, watercraft and outboard motors required to
7 be titled under Chapter 1548 and tangible personal property and services; and
8

9 WHEREAS, prior to the adoption of this Resolution by this Council, notice has been
10 published and two public hearings have been held on this Resolution according to law; and
11

12 WHEREAS, it is the intention of this Council that proceeds of the additional use tax, if
13 approved by the electors of the County, be used for the purposes of providing additional
14 revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or
15 repair permanent improvements for the County's 800 MHz Emergency Radio System, County
16 9-1-1 System, County-owned facilities, and a County-owned arena, (iii) the County's general
17 fund and (iv) pay the expenses of administering such use tax levy, as more fully set forth in
18 Section 1; and
19

20 WHEREAS, this Council finds and determines, after reviewing all pertinent information,
21 that it is necessary to levy an additional use tax in the amount of one-quarter of one percent
22 upon the storage, use or other consumption in the County of Summit of motor vehicles,
23 watercraft and outboard motors required to be titled under Chapter 1548 of the Ohio Revised
24 Code and tangible personal property and services for the purposes of providing additional
25 revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or
26 repair permanent improvements for the County's 800 MHz Emergency Radio System, County
27 9-1-1 System, County-owned facilities, and a County-owned arena, (iii) the County's general
28 fund and (iv) pay the expenses of administering such use tax levy, pursuant to Section 5741.023
29 of the Ohio Revised Code, effective April 1, 2015, or at the earliest time permitted by law, and
30 submitting to the voters at the general election on November 4, 2014 the question of whether to
31 levy the aforesaid additional use tax.
32

33 NOW, THEREFORE, BE IT RESOLVED by the County Council of the County of
34 Summit, Ohio, that:

35
36 SECTION 1
37

38 This Council hereby finds and determines that, pursuant to Section 5741.023 of the Ohio
39 Revised Code, it is necessary to levy an additional use tax in the amount of one-quarter of one
40 percent upon the storage, use or other consumption in the County of Summit of motor vehicles,
41 watercraft and outboard motors required to be titled under Chapter 1548 of the Ohio Revised
42 Code and tangible personal property and services, effective April 1, 2015, or at the earliest time
43 permitted by law, for the purpose of providing additional revenue for the following:
44

- 45 (i) The operation and maintenance of the Summit County Jail, pursuant to Section
46 5739.026(A)(7) and 5741.023(A).
47
48 (ii) The acquisition, construction, equipping or repair of the following permanent
49 improvements and to pay principal, interest, premium and other costs associated with
50 the issuance of bonds or notes in anticipation of bonds for the following permanent
51 improvements, pursuant to Section 5739.026(A)(5) and 5741.023(A):
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- 3
- 4 (a) The Regional 800 MHz Emergency Radio System and all components thereof,
5 including, but not limited to backbone towers and equipment, consoles and
6 radios that comprise the system.
- 7
- 8 (b) The County 9-1-1 System and all components thereof, including, but not
9 limited to, equipment, consoles, dispatch stations and building improvements
10 necessary for the current system, consolidations of other systems into the
11 County System, and necessary upgrades or updates thereto such as the
12 NextGen 9-1-1 System.
- 13
- 14 (c) County-owned facilities.
- 15
- 16 (iii) The acquisition, construction, equipping or repair of a County-owned arena, and to
17 pay principal, interest, premium and other costs for the issuance of bonds or notes
18 related thereto, pursuant to Section 5739.026(A)(5) and (3) and 5741.023(A), and
19 funds for the operation, capital reserves and ~~or~~ operating reserves for the County-
20 owned arena, pursuant to Section 5739.026(A)(3) and 5741.023(A).
- 21
- 22 (iv) The County's general fund pursuant to Section 5739.026(A)(3) and 5741.023(A).
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24 SECTION 2

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26 The question of whether an additional use tax in the amount of one-quarter of one
27 percent upon the storage, use or other consumption in the County of Summit of motor vehicles,
28 watercraft and outboard motors required to be titled under Chapter 1548 of the Ohio Revised
29 Code and tangible personal property and services, for the of purposes of providing additional
30 revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or
31 repair permanent improvements for the County's 800 MHz Emergency Radio System, County
32 9-1-1 System, County-owned facilities, and a County-owned arena, (iii) the County's general
33 fund and (iv) pay the expenses of administering such use tax levy, as more fully set forth in
34 Section 1, pursuant to Section 5741.023(A) of the Ohio Revised Code, for a continuing period
35 of time, effective April 1, 2015, or at the earliest time permitted by law, should be submitted to
36 the electors of the County at the general election on November 4, 2014.

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38 SECTION 3

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40 Pursuant to Section 5739.026(C) and 5741.023(A), in the event the electors of the
41 County elect to levy the additional tax at the general election on November 4, 2014, the method
42 for the allocation of the tax revenue collected shall be as follows:

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44 County Council shall annually adopt an appropriation measure appropriating the
45 tax revenue collected by the County for the year amongst the purposes for which
46 the tax was enacted, and different amounts of the tax may be distributed amongst
47 the purposes in different years, provided, however, that the following shall govern
48 the allocation by County Council:

49

- 50 (i) After providing for any specific allocations under subsection (ii), as set
51 forth below, Council shall distribute the balance of the tax revenue
52 collected as follows:

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4 (a) At least 1/3 of the balance of the tax revenue collected shall be
5 allocated for the operation and maintenance of the Summit County
6 Jail, pursuant to Section 5739.026(A)(7) and 5741.023(A).

7
8 (b) At least 1/3 of the balance of the tax revenue collected shall be
9 allocated for the acquisition, construction, equipping or repair of the
10 following permanent improvements and to pay principal, interest,
11 premium and other costs associated with the issuance of bonds or
12 notes in anticipation of bonds for the following permanent
13 improvements, pursuant to Section 5739.026(A)(5) and 5741.023(A):

14
15 1. The Regional 800 MHz Emergency Radio System and all
16 components thereof, including, but not limited to backbone
17 towers and equipment, consoles and radios that comprise the
18 system.

19
20 2. The County 9-1-1 System and all components thereof,
21 including, but not limited to, equipment, consoles, dispatch
22 stations and building improvements necessary for the current
23 system, consolidations of other systems into the County
24 System, and necessary upgrades or updates thereto such as
25 the NextGen 9-1-1 System.

26
27 3. County-owned facilities.

28
29 (c) Any remaining tax revenue collected that is not otherwise allocated for
30 the purposes set forth in subsections (i) or (ii)(a) and (b) shall be
31 allocated to the general fund, pursuant to Section 5739.026(A)(3) and
32 5741.023(A).

33
34 (ii) For the first twenty-three years that the tax revenue is collected by the
35 County, Council shall allocate \$7 million annually of the tax revenue
36 collected to pay any obligations of the County pursuant to a Cooperative
37 Agreement and/or other binding agreement with the University of Akron,
38 City of Akron and Development Finance Authority of Summit County for
39 the acquisition, construction, equipping or repair of a County-owned
40 arena, and to pay principal, interest, premium and other costs for the
41 issuance of bonds or notes related thereto, pursuant to Section
42 5739.026(A)(5) and (3) and 5741.023(A), and funds for the operation or
43 operating reserves for the County-owned arena, pursuant to Section
44 5739.026(A)(3) and 5741.023(A). Following the expiration of the twenty-
45 third year, the portion of the tax revenue collected that was previously
46 allocated under this subsection (ii) shall be allocated to the general fund,
47 pursuant to Section 5739.026(A)(3) and 5741.023(A).

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4 SECTION 4

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6 The ballot form for this question shall be substantially as follows:

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8
9 PROPOSED SALES AND USE TAX
10 COUNTY OF SUMMIT

11
12 A majority affirmative vote is necessary for passage.

13
14 (Vote ballot with an "X")

15
16 The Council of the County of Summit proposes to levy an
17 additional sales and use tax in the amount of one-quarter of
18 one percent (1/4%) for the purposes of providing additional
19 revenue to (i) operate and maintain the Summit County
20 Jail, (ii) acquire, construct, equip or repair permanent
21 improvements for the County's 800 MHz Emergency
22 Radio System, County 9-1-1 System, County-owned
23 facilities, and a County-owned arena, (iii) the County's
24 general fund and (iv) to pay the expenses of administering
25 such sales and use tax levy for a continuing period of time,
26 effective April 1, 2015 or at the earliest period allowed by
27 law.

28
29 _____ YES Shall the resolution of the Council of the County
30 of Summit proposing a one-quarter of one percent
31 _____ NO (1/4%) sales and use tax be approved?
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35 SECTION 5

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37 The Clerk of Council is directed, on behalf of this Council, to transmit a certified copy of
38 this Resolution to the Summit County Board of Elections no later than August 6, 2014, and deliver,
39 either personally or by certified mail, a copy of this Resolution to the Tax Commissioner of the
40 State of Ohio.

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42 SECTION 6

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44 The Clerk of Council is hereby directed, on behalf of this Council, to request that the
45 Summit County Board of Elections submit the question of levying the additional sales and use
46 tax to the electors of the County at the general election to be held in the County on November 4,
47 2014.
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SECTION 7

The Clerk of Council is hereby directed, on behalf of this Council, to request that the Summit County Board of Elections certify the results of the vote on the proposed tax levy to the Tax Commissioner of the State of Ohio no later than November 30, 2014.

SECTION 8

This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this Resolution were taken in an open meeting of this Council, and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public, in compliance with the law.

SECTION 9

This Resolution is hereby declared an emergency in the interest of the health, safety and welfare of the citizens of the County of Summit and for the further reason that it is necessary in order to timely place a tax levy upon the ballot at the November 4, 2014 general election; provided however, if it is determined that this Resolution is not an emergency measure, it will become effective at the earliest time permitted by law.

SECTION 10

Provided this Resolution receives the affirmative vote of eight (8) members, it shall take effect immediately upon its adoption and approval by the Executive; otherwise, it shall take effect and be in force at the earliest time provided by law.

INTRODUCED May 12, 2014

ADOPTED June 16, 2014



CLERK OF COUNCIL



PRESIDENT OF COUNCIL

APPROVED June 17, 2014



EXECUTIVE

ENACTED EFFECTIVE June 17, 2014

Roll Call Vote: 9-2: YES: Comunale, Crawford, Feeman, Kostandaras, Kurt, Lee, Prentice, Schmidt, Shapiro
NO: Rodgers, Roemer