

1 RESOLUTION NO. 2014-330

First Reading Passage Requested

2 R. Pry

3 SPONSOR Mr. Pry

4 DATE August 4, 2014

5 COMMITTEE Finance

6
7 **A Resolution rescinding Amended Resolution No. 2014-243 and further determining it**
8 **necessary to levy an additional tax in the amount of one-quarter of one percent upon the**
9 **storage, use or other consumption in the County of Summit of motor vehicles, watercraft**
10 **and outboard motors and tangible personal property and services for the purposes of**
11 **providing additional revenue to (i) operate and maintain the Summit County Jail, (ii)**
12 **acquire, construct, equip or repair permanent improvements for the County's 800 MHz**
13 **Emergency Radio System, County 9-1-1 System and County-owned facilities, (iii) fund the**
14 **County's general fund and (iv) pay the expenses of administering the use tax levy,**
15 **pursuant to Section 5741.023 of the Ohio Revised Code, for a period of ten years, which**
16 **shall be effective and levied beginning April 1, 2015, or at the earliest time permitted by**
17 **law, and submitting to the voters at the general election on November 4, 2014 the question**
18 **of whether to levy the aforesaid additional use tax, for the Executive, and declaring an**
19 **emergency.**

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

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

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

- 33
34 (i) the acquisition, construction, equipping, or repair of any specific permanent
35 improvement or any class or group of permanent improvements and to pay
36 principal, interest, premium, and other costs associated with the issuance of
37 bonds or notes in anticipation of bonds issued pursuant to Chapter 133 of the
38 Ohio Revised Code for the acquisition, construction, equipping or repair of the
39 specific permanent improvement or class or group of permanent improvements,
40 pursuant to Section 5739.026(A) and 5741.023(A);
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42 (ii) the operation or maintenance of a detention facility in the County, as that term is
43 defined under division (F) of section 2921.01 of the Revised Code, pursuant to
44 Section 5739.026(A)(7) and 5741.023(A);
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46 (iii) providing additional revenue for the County's general fund, pursuant to Section
47 5739.026(A)(3) and 5741.023(A);
48
49 (iv) paying the expenses of administering the use tax levy; and

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51 WHEREAS, Section 5741.023 of the Ohio Revised Code provides that any county
52 which levies a sales tax pursuant to Section 5739.026 shall levy a use tax at the same rate on the

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2 PAGE TWO

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4 storage, use or other consumption of motor vehicles, watercraft and outboard motors required to
5 be titled under Chapter 1548 and tangible personal property and services; and
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7 WHEREAS, this Council previously adopted Amended Resolution No. 2014-243, which
8 determined it necessary to levy an additional tax in the amount of one-quarter of one percent
9 upon the storage, use or other consumption in the County of Summit of motor vehicles,
10 watercraft and outboard motors and tangible personal property and services for a continuing
11 period of time for the purposes of providing additional revenue to (i) operate and maintain the
12 Summit County Jail, (ii) acquire, construct, equip or repair permanent improvements for the
13 County's 800 MHz Emergency Radio System, County 9-1-1 System, County-owned facilities,
14 and a County-owned arena, (iii) fund the County's general fund and (iv) pay the expenses of
15 administering the use tax levy, pursuant to Section 5741.023 of the Ohio Revised Code,
16 effective April 1, 2015, or at the earliest time permitted by law, and would submit to the voters
17 at the general election on November 4, 2014 the question or whether to levy the aforesaid
18 additional use tax; and
19

20 WHEREAS, prior to the adoption of Amended Resolution No. 2014-243 by this
21 Council, notice was published and two public hearings held on this issue; and
22

23 WHEREAS, the County Executive requests that this Council rescind Amended
24 Resolution No. 2014-243 and enact this Resolution determining it necessary to levy an
25 additional tax in the amount of one-quarter of one percent upon the storage, use or other
26 consumption in the County of Summit of motor vehicles, watercraft and outboard motors and
27 tangible personal property and services for the purposes of providing additional revenue to (i)
28 operate and maintain the Summit County Jail, (ii) acquire, construct, equip or repair permanent
29 improvements for the County's 800 MHz Emergency Radio System, County 9-1-1 System and
30 County-owned facilities, (iii) fund the County's general fund and (iv) pay the expenses of
31 administering the use tax levy, pursuant to Section 5741.023 of the Ohio Revised Code, for a
32 period of ten years, which shall be effective and levied beginning April 1, 2015, or at the
33 earliest time permitted by law, and submitting to the voters at the general election on November
34 4, 2014 the question or whether to levy the aforesaid additional use tax; and
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36 WHEREAS, this Resolution concerns the same subject matter as Amended Resolution
37 No. 2014-243, upon which numerous public hearings were held, with the only changes in this
38 Resolution being the removal of a County-owned arena as a purpose of said tax upon the
39 storage, use or other consumption in the County of Summit of motor vehicles, watercraft and
40 outboard motors and tangible personal property and services and the imposition of a defined
41 time period that said tax will be in effect; and
42

43 WHEREAS, it is the intention of this Council that proceeds of the additional use tax, if
44 approved by the electors of the County, be used for the purposes of providing additional
45 revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or
46 repair permanent improvements for the County's 800 MHz Emergency Radio System, County
47 9-1-1 System and County-owned facilities, (iii) fund the County's general fund and (iv) pay the
48 expenses of administering such sales tax levy, as more fully set forth in Section 2; and
49

50 WHEREAS, this Council finds and determines, after reviewing all pertinent information,
51 that it is necessary and in the best interest of the County of Summit to rescind Amended
52 Resolution No. 2014-243 and to levy an additional use tax in the amount of one-quarter of one

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4 percent upon the storage, use or other consumption in the County of Summit of motor vehicles,
5 watercraft and outboard motors required to be titled under Chapter 1548 of the Ohio Revised
6 Code and tangible personal property and services for the purposes of providing additional
7 revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or
8 repair permanent improvements for the County's 800 MHz Emergency Radio System, County
9 9-1-1 System and County-owned facilities, (iii) fund the County's general fund and (iv) pay the
10 expenses of administering such use tax levy, pursuant to Section 5741.023 of the Ohio Revised
11 Code, for a period of ten years, which shall be effective and levied beginning April 1, 2015, or
12 at the earliest time permitted by law, and submitting to the voters at the general election on
13 November 4, 2014 the question of whether to levy the aforesaid additional use tax.

14
15 NOW, THEREFORE, BE IT RESOLVED by the County Council of the County of
16 Summit, Ohio, that:

17
18 SECTION 1

19
20 Amended Resolution No. 2014-243 is hereby rescinded.

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22 SECTION 2

23
24 This Council hereby finds and determines that, pursuant to Section 5741.023 of the Ohio
25 Revised Code, it is necessary to levy an additional use tax in the amount of one-quarter of one
26 percent upon the storage, use or other consumption in the County of Summit of motor vehicles,
27 watercraft and outboard motors required to be titled under Chapter 1548 of the Ohio Revised
28 Code and tangible personal property and services for a period of ten years, which shall be
29 effective and levied beginning April 1, 2015, or at the earliest time permitted by law for the
30 purpose of providing additional revenue for the following:

- 31
- 32 (i) The operation and maintenance of the Summit County Jail, pursuant to Section
33 5739.026(A)(7) and 5741.023(A).
 - 34
35 (ii) The acquisition, construction, equipping or repair of the following permanent
36 improvements and to pay principal, interest, premium and other costs associated with
37 the issuance of bonds or notes in anticipation of bonds for the following permanent
38 improvements, pursuant to Section 5739.026(A)(5) and 5741.023(A):
 - 39
40 (a) The Regional 800 MHz Emergency Radio System and all components thereof,
41 including, but not limited to backbone towers and equipment, consoles and
42 radios that comprise the system.
 - 43
44 (b) The County 9-1-1 System and all components thereof, including, but not
45 limited to, equipment, consoles, dispatch stations and building improvements
46 necessary for the current system, consolidations of other systems into the
47 County System, and necessary upgrades or updates thereto such as the
48 NextGen 9-1-1 System.
 - 49
50 (c) County-owned facilities.
 - 51
52 (iii) The County's general fund pursuant to Section 5739.026(A)(3) and 5741.023(A).
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4 SECTION 3

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6 The question of whether an additional use tax shall be levied in the amount of one-
7 quarter of one percent upon the storage, use or other consumption in the County of Summit of
8 motor vehicles, watercraft and outboard motors required to be titled under Chapter 1548 of the
9 Ohio Revised Code and tangible personal property and services, for the purposes of providing
10 additional revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct,
11 equip or repair permanent improvements for the County's 800 MHz Emergency Radio System,
12 County 9-1-1 System and County-owned facilities, (iii) fund the County's general fund and (iv)
13 pay the expenses of administering such use tax levy, as more fully set forth in Section 2, pursuant
14 to Section 5741.023(A) of the Ohio Revised Code, for a period of ten years, which shall be
15 effective and levied beginning April 1, 2015, or at the earliest time permitted by law, should be
16 submitted to the electors of the County at the general election on November 4, 2014.

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18 SECTION 4

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

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24 County Council shall annually adopt an appropriation measure appropriating the
25 tax revenue collected by the County for the year amongst the purposes for which
26 the tax was enacted, and different amounts of the tax may be distributed amongst
27 the purposes in different years, provided, however, that the following shall govern
28 the allocation by County Council:

29
30 Council shall distribute the balance of the tax revenue collected as follows:

- 31
32 i. Forty-five percent (45%) of the tax revenue collected shall be allocated for
33 the operation and maintenance of the Summit County Jail, pursuant to
34 Section 5739.026(A)(7) and 5741.023(A).
35
36 ii. Thirty percent (30%) of the tax revenue collected shall be allocated for the
37 acquisition, construction, equipping or repair of the following permanent
38 improvements and to pay principal, interest, premium and other costs
39 associated with the issuance of bonds or notes in anticipation of bonds for
40 the following permanent improvements, pursuant to Section
41 5739.026(A)(5) and 5741.023(A):
42
43 (a) The Regional 800 MHz Emergency Radio System and all
44 components thereof, including, but not limited to backbone towers
45 and equipment, consoles and radios that comprise the system.
46
47 (b) The County 9-1-1 System and all components thereof, including,
48 but not limited to, equipment, consoles, dispatch stations and
49 building improvements necessary for the current system,
50 consolidations of other systems into the County System, and
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SECTION 4 (Cont.)

necessary upgrades or updates thereto such as the NextGen 9-1-1 System.

(c) County-owned facilities.

iii. Twenty-five percent (25%) of the tax revenue collected shall be allocated to the general fund, pursuant to Section 5739.026(A)(3) and 5741.023(A).

SECTION 5

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



PROPOSED SALES AND USE TAX
COUNTY OF SUMMIT

A majority affirmative vote is necessary for passage.

(Vote ballot with an "X")

The Council of the County of Summit proposes to levy an additional sales and use tax in the amount of one-quarter of one percent (1/4%) for the purposes of providing additional revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or repair permanent improvements for the County's 800 MHz Emergency Radio System, County 9-1-1 System and County-owned facilities, (iii) fund the County's general fund and (iv) to pay the expenses of administering such sales and use tax levy for a period of ten years, which shall be effective and levied beginning April 1, 2015, or at the earliest period allowed by law.

<u> </u>	YES	Shall the resolution of the Council of the County of Summit proposing a one-quarter of one percent (1/4%) sales and use tax be approved?
<u> </u>	NO	



SECTION 6

The Clerk of Council is directed, on behalf of this Council, to transmit a certified copy of this Resolution to the Summit County Board of Elections no later than August 6, 2014, and deliver,

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2 PAGE SIX

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4 SECTION 6 (Cont.)

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6 either personally or by certified mail, a copy of this Resolution to the Tax Commissioner of the
7 State of Ohio.

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9 SECTION 7

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11 The Clerk of Council is hereby directed, on behalf of this Council, to request that the
12 Summit County Board of Elections submit the question of levying the additional sales and use
13 tax to the electors of the County at the general election to be held in the County on November 4,
14 2014.

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16 SECTION 8

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

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22 SECTION 9

23
24 This Council finds and determines that all formal actions of this Council concerning and
25 relating to the adoption of this Resolution were taken in an open meeting of this Council, and that
26 all deliberations of this Council and of any committees that resulted in those formal actions were in
27 meetings open to the public, in compliance with the law.

28
29 SECTION 10

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

36
37 SECTION 11

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39 Provided this Resolution receives the affirmative vote of eight (8) members, it shall take
40 effect immediately upon its adoption and approval by the Executive; otherwise, it shall take
41 effect and be in force at the earliest time provided by law.
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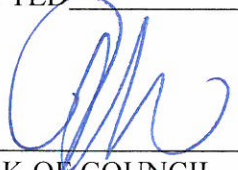
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INTRODUCED August 4, 2014

ADOPTED August 4, 2014



CLERK OF COUNCIL



PRESIDENT OF COUNCIL

APPROVED August 5, 2014



EXECUTIVE

ENACTED EFFECTIVE August 5, 2014

Voice Vote: 11-0 YES: Comunale, Crawford, Feeman, Kostandaras
Kurt, Lee, Prentice, Rodgers, Roemer, Schmidt, Shapiro