

RESOLUTION NO. 2010-019

**LATE FILING**

SPONSOR Mr. Pry

DATE February 8, 2010

COMMITTEE: Finance

**An amended Resolution submitting to the electors of the County of Summit the question of levying a replacement tax in excess of the ten-mill limitation for the benefit of the Akron-Summit County Public Library for the period of five (5) years for the purpose of current operating expenses, to be certified for the ballot for the primary election on May 4, 2010, for the Executive, and declaring an emergency.**

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

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the County of Summit, and that it is necessary to levy a replacement tax in excess of such limitation to provide for the general operations of the Akron-Summit County Public Library including repairing and maintenance of library buildings, pursuant to Ohio Revised Code sections 5705.19, 5705.191, 5705.192 and 5705.23; and

WHEREAS, in March 2004, the voters of Summit County approved a 1.4 mill real estate property tax levy for the Akron-Summit County Public Library; and

WHEREAS, on December 17, 2009, the Akron-Summit County Public Library Board of Trustees adopted a resolution pursuant to section 3375.23 and 3375.32 of the Ohio Revised Code, which is attached hereto as Exhibit A and incorporated herein as if fully restated, which recommends and requests that a 1.4 mill replacement tax levy be placed on the ballot for the May 4, 2010 primary election for the purpose of current operating expenses; and

WHEREAS, this Council has adopted a Resolution pursuant to Section 5705.03 of the Ohio Revised Code declaring it necessary to replace aforesaid tax levy at the same rate for a period of five (5) years and requesting the Summit County Fiscal Officer to certify to the taxing authority the total current tax valuation of the County and the dollar amount of revenue that would be generated by the aforesaid replacement levy ("Initial Resolution"); and

WHEREAS, the County Fiscal Officer has provided the requested certification; and

WHEREAS, this Council has determined by reviewing all pertinent information, that the 1.4 mill tax levy requested by the Akron-Summit County Public Library will provide for the operation of library programs and repairing and maintaining library buildings for the benefit of County residents and is therefore, necessary and in the best interest of the County of Summit;

NOW, THEREFORE, BE IT RESOLVED by the Council of the County of Summit, State of Ohio, two-thirds of all the members elected thereto concurring, that:

SECTION 1

The amount of taxes that may be raised within the ten-mill limitation on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the County of Summit, and that it is necessary to levy a replacement tax in excess of such limitation to provide for the current operating expenses of the Akron-Summit County Public Library, created pursuant to chapter 3375 of the Ohio Revised Code, after providing the normal and customary percentage of the total general fund appropriation for that purpose.

SECTION 2

The County Fiscal Officer has certified to this Council the total current tax valuation of the County and the dollar amount of revenue that would be generated annually by a replacement tax of 1.4 mills, calculated in the manner provided in Ohio Revised Code Section 5705.03, which is attached hereto as Exhibit B and incorporated herein as if fully restated.

SECTION 3

It is necessary to levy a replacement tax in excess of the ten-mill limitation for the benefit of the Akron-Summit County Public Library, for the purpose of current operating expenses, at a rate not exceeding 1.4 mills, for a period of five (5) commencing with the tax duplicate of 2010 for collection in the years 2011 through 2015, inclusive.

SECTION 4

The question of a replacement tax for the benefit of the Akron-Summit County Public Library, for current operating expenses, at a rate not exceeding 1.4 mills, for a period of five (5) years, beginning with the 2010 tax list and duplicate, the proceeds of which levy first would be distributed in calendar year 2011, shall be submitted under the provisions of Sections 5705.19, 5705.191, 5705.192 and 5705.23 of the Ohio Revised Code to the electors of the County of Summit at the primary election to be held therein on May 4, 2010, as authorized by law. The election shall be held at the regular places of voting in the County as established by the Board of Elections of Summit County, Ohio, or otherwise, within the time provided by law and shall be conducted, canvassed and certified in the manner provided by law.

SECTION 5

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

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PROPOSED REPLACEMENT TAX LEVY  
AKRON-SUMMIT COUNTY PUBLIC LIBRARY  
A majority affirmative vote is necessary for passage.  
(Vote ballot with "X")

RESOLUTION NO. 2010-019  
PAGE THREE

A replacement of a tax for the benefit of the Akron-Summit County Public Library for the purpose of current operating expenses, at a rate not exceeding 1.4 mills for each one dollar of valuation, which amounts to \$0.14 for each one hundred dollars of valuation for a period of five years, commencing in ~~2009~~ 2010, first due in calendar year ~~2010~~ 2011.

\_\_\_\_\_ FOR THE TAX LEVY

\_\_\_\_\_ AGAINST THE TAX LEVY

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SECTION 6

The Clerk of Council is authorized and directed to certify to the Board of Elections of Summit County no later than seventy-five days prior to the primary election of May 4, 2010: (i) a copy of the Initial Resolution referred to in the preamble, above, (ii) the aforementioned certification of the Summit County Fiscal Officer, and (iii) a copy of this Resolution. This Council requests that the Board of Elections of Summit County give notice of the election and prepare the necessary ballots and supplies for the election in accordance with law.

SECTION 7

This Resolution is hereby declared an emergency in order to timely place a levy upon the ballot in the May 4, 2010 primary election in the interest of the health, safety and welfare of the citizens of the County of Summit.

SECTION 8

Provided this Resolution receives the affirmative vote of eight 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.

SECTION 9

It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

RESOLUTION NO. 2010-019  
PAGE FOUR

INTRODUCED January 4, 2010

SECOND READING January 25, 2010

ADOPTED February 8, 2010

  
CLERK OF COUNCIL

  
PRESIDENT OF COUNCIL

APPROVED February 8, 2010

  
EXECUTIVE

ENACTED EFFECTIVE February 8, 2010

Voice Vote: 10-0 YES: Comunale, Crawford, Crossland, Feeman, Kostandaras  
Poda, Rodgers, Schmidt, Shapiro, Smith Absent: Prentice

10-019  
RESOLUTION

EXHIBIT  
A

**WHEREAS** the voters of Summit County in May 1984 approved a .89 mill temporary real estate property tax levy for operating the Akron-Summit County Public Library, renewed that levy in 1989, replaced that levy in 1994, renewed that levy in 1999, and

**WHEREAS** the voters of Summit County in March 2004 approved a 1.4 mill temporary real estate property tax levy for operating the Akron-Summit County Public Library, and

**WHEREAS** this levy has generated approximately \$12 million annually to support the Library's service through Main Library, 17 branch libraries, a Mobile Services department, community meeting spaces, and free access to computer technology, and

**WHEREAS** the Summit County Fiscal Officer has certified that a replacement of the 1.4 mill levy would generate estimated property tax revenue of \$12,773,480 in the first year of collection, and

**WHEREAS** since 1998 (prior to the Library's building program) the number of items borrowed has increased by 62%; the number of visitors to library facilities has increased by 77%; the number of children attending Library programs has increased by 95%; the number of public computers available in library buildings has increased by 282%; the number of active registered individuals with library cards now numbers over 320,000; and

**WHEREAS** annual library funding received from the State of Ohio has been reduced by approximately 25%, or \$3.6 million, since 2008, and

**WHEREAS** a strong, viable public library is a vital contributor to the quality of life in Akron and Summit County, now, therefore be it

**RESOLVED** by the Board of Trustees of the Akron-Summit County Public Library, appointed and organized pursuant to Sections 3375.22 and 3375.32 of the Ohio Revised Code, and acting pursuant to Sections 3375.23 and 3375.40 of the Ohio Revised Code, two-thirds of all members thereof concurring, to request the Council of the County of Summit, Ohio to place a 1.4 mill replacement temporary real estate tax levy for current operating expenses of the Library on the ballot for the Primary Election to be held on May 4, 2010, pursuant to Sections 5705.03, 5705.19 (D), 5705.191, 5705.192, and 5705.23 of the Ohio Revised Code. Said levy to appear on the 2010 tax duplicate for collection in 2011 and to be collected for a period of five (5) years commencing in 2011 at an estimated cost to the owner of a \$100,000 home of \$49.00 per year, or \$4.08 per month (\$42.88 per year, or \$3.57 per month after rollback/reduction), as certified by the Summit County Fiscal Officer, and be it further

**RESOLVED** by the Board of Trustees of the Akron-Summit County Public Library, this day, December 17, 2009, to direct the Fiscal Officer of the Akron-Summit County Public Library to forward this resolution to the Executive of the County of Summit, the President of Council of the County of Summit, and the Fiscal Officer of the County of Summit forthwith.

Ayes Adair, Frolg Kostoff, Rich, Redford Nays \_\_\_\_\_

Lolita Adair, v.p.  
Lolita Adair  
Vice-President, Board of Trustees  
Akron-Summit County Public Library

Sharon McGuire  
Sharon McGuire  
Fiscal Officer  
Akron-Summit County Public Library

EXHIBIT B

FILE COPY

10-019

**Certificate of Estimated Property Tax Revenue  
to Be Produced from a Specified Amount of Millage**

The County Fiscal Officer of Summit County, Ohio, does hereby certify the following:

1. On January 26, 2010, the taxing authority of the County of Summit certified a copy of its Resolution No. 2010-018, adopted May 4, 2010, requesting the County Fiscal Officer to certify the current tax valuation of the subdivision and the amount of revenue that would be produced by 1.4 Mills, to levy a tax outside the ten-mill limitation for Current Expense Purposes pursuant to Revised Code Section 5705.19, 5705.191, 5705.192, and 5705.23, to be placed on the ballot at the May 4, 2010, election. The levy type is Replacement.
2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the subdivision remains constant throughout the life of the levy, is calculated to be \$12,793,687.
3. The total tax valuation of the subdivision used in calculating the estimated property tax revenue rate is \$8,475,004,610.



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John A. Donofrio, Fiscal Officer  
County of Summit

Date: February 1, 2010

EXHIBIT B

FILE COPY

10-019

DTE Form 140R W1  
R.C. §5705.03(B)  
Revised 05/06

<b>Entity Name:</b>	Summit County/Akron Summit County Public Library
<b>Resolution No.:</b>	2010-018
<b>ORC §</b>	5705.19, 5705.191, 5705.192 and 5705.23 & 5705.23
<b>Levy Type and Purpose:</b>	Replacement/Operating
<b>Terms:</b>	5 years
<b>Millage Rate</b>	1.40
<b>Date of Estimate</b>	1/28/2010

**Worksheet to Calculate Revenue for DTE Form 140R**  
**When a Taxing Authority Certifies a Rate and Requests the Revenue Produced by**  
**that Rate for Additional, Replacement, Replacement With an Increase,**  
**and Replacement With a Decrease Levies and for the 1/2 mill Classroom Facility Levy.**

Calculation of Revenue Estimate

1. Tax valuation on the tax list most recently certified for collection	Summit County	Portage County
1 a. Class I Real - Res/Ag	\$ 6,317,124,440	\$ 36,995,050
1 b. Class II Real - Other	\$ 1,932,771,990	\$ 3,707,250
1 c. Public Utility Personal	\$ 183,113,360	\$ 1,292,520
1 d. General Personal Property	\$ 0.00	\$ 0.00
	\$ 8,433,009,790	\$ 41,994,820
2. Total Summit and Portage County Value		\$ 8,475,004,610
3. Millage Rate	1.40	
4. Projected Revenue from Tax Collections	\$ 11,806,214	\$ 58,793
5. Personal Property Phase-out Reimbursement Payment	\$ 928,681	\$ 0.00
6. Revenue per Summit and Portage Counties	\$ 12,734,894	\$ 58,793
7. Total Combined Revenue	\$ 12,793,687	

To be placed on the Ballot at the May 4, 2010, Election.

To be first levied 2010 Tax Year/2011 Collection Year

<u>Cost to a Homeowner of a 100,000 Home</u>			
Appraised Value	Taxable Value	Cost Per Year	Cost Per Half
100,000	35,000	42.88	21.44

**10-019**

**Akron-Summit County Public Library**  
**Replacement Levy Fast Facts 2010**

**This 1.4 mill replacement levy is not a new tax.**

**The Library has had the support of the community through a local property tax levy for over 25 years. The current levy expires in 2010.**

**This replacement levy is not an increase in millage. It was also 1.4 mills in 2004.**

**The 1.4 mill levy currently provides approximately 50% of the Library's total annual operating revenue (\$12 million).**

**The five-year replacement levy will be used to maintain facilities, services, resources, and programs.**

**Without this replacement levy, the library will be forced to drastically reduce hours, staff, services, programs, and resources throughout the library system.**

**The cost of the replacement levy for owner of a \$100,000 home is \$49.00 per year, or \$4.08 per month (\$42.88 per year, or \$3.57 per month after rollback/reduction).**

**The Library has experienced record levels of demand and usage. Compared to 1998, prior to the Library's building program:**

- Number of items borrowed has increased by 62% to over 6 million items in 2009**
- Number of annual visitors to library facilities has increased by 77% (3.2 million in 2008)**
- Attendance at library programs/meetings has more than doubled (325,000 in 2008)**

**The Library has been recognized nationally in 2009 as a Five Star Library (*Library Journal*), and also as a Top Ten Library (Hennen American Public Library Rankings).**