

RESOLUTION NO. 2009-377

SPONSOR Mr. Pry

DATE October 19, 2009

COMMITTEE Finance

A Resolution accepting the amounts and rates as determined by the County Budget Commission and authorizing the necessary tax levies and certifying them for the year 2010 to the County Fiscal Officer, for the Executive's Department of Finance and Budget, and declaring an emergency.

WHEREAS, the Budget Commission of the County of Summit has certified its action thereon to this Council together with an estimate by the County Fiscal Officer of the rate of each tax necessary to be levied by this Council, within and without the ten mill limitation.

WHEREAS, this Council has determined by reviewing all pertinent information that accepting the amount and rates determined by the Commission and authorizing the necessary tax levies and certifying them for the year 2010 to the Fiscal Officer is 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, that:

SECTION 1

The amounts and rates as determined by the Budget Commission in its certification, attached hereto as Exhibit A and incorporated herein as if fully restated, are hereby accepted. There is hereby levied on the tax duplicate of the County of Summit the rate of each tax necessary to be levied within and without the ten mill limitation.

SECTION 2

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 to comply in a timely manner with requirements by the State of Ohio that County Council accept the rates as determined by the Budget Commission and to immediately authorize the necessary tax levies and certify them to the County Fiscal Officer.

SECTION 3

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.

RESOLUTION NO. 2009-377

PAGE TWO

SECTION 4

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.

INTRODUCED September 28, 2009

ADOPTED October 19, 2009


CLERK OF COUNCIL


PRESIDENT OF COUNCIL

APPROVED October 20, 2009


EXECUTIVE

ENACTED EFFECTIVE October 20, 2009

Voice Vote: 11-0 YES: Comunale, Crawford, Crossland, Feeman, Kostandaras
Poda, Prentice, Rodgers, Schmidt, Shapiro, Smith

EXHIBIT A

09-377

SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY (ORC Sections 5705.34 & 5705.35)

POLITICAL ENTITY: **County of Summit**
ESTIMATE - Revised (DH)

Tax Year 2009/Collection Year 2010

LEVIES INSIDE and OUTSIDE 10 MILL LIMITATION, INCLUSIVE OF DEBT LEVIES

Date: 08/10/09

- 1. RESI/AG REAL VALUE 9,428,217,780
- 2. OTHER REAL VALUE 2,810,954,520
- 3. PUBLIC UTILITY PERSONAL VALUE 213,056,900
- 4. TOTAL REAL AND PU VALUE 12,452,229,200
- 5. REMAINING TPP TELEPHONE VALUE 16,029,014
- 6. TOTAL VALUE 12,468,258,214

FUND TYPE	PURPOSE	AUTH BY VOTERS ON MO/DA/YR	NO YRS LEVY TO RUN	Tax Year Begins/Ends	Collection Year Begins/Ends	Maximum Rate Authorized to be Levied	REDUCTION FACTOR	EFFECTIVE RATE TO BE LEVIED	(A) TANGIBLE	(B) P.U.	(C) RESI/AG	(D) OTHER	(E) TOTAL
General	Inside					1.72		1.720000 1.720000	\$27,570	\$366,458	\$16,216,535	\$4,834,842	\$21,445,405
Debt Service Bond Retirement	Inside					0.48		0.480000 0.480000	\$7,694	\$102,267	\$4,525,545	\$1,349,258	\$5,984,764
Children's Service	Current Expense	Repl/Inc 11/06/07	6	07/12	08/13	2.25	0.000000 0.049203	2.250000 2.139293	\$36,065	\$479,378	\$21,213,480	\$6,013,456	\$27,742,389
Mental Retardation	Current Expense	Repl/Inc 11/08/05	6	06/11	07/12	4.50	0.000000 0.049203	4.500000 4.278587	\$72,131	\$958,756	\$42,426,980	\$12,026,912	\$55,484,779
Akron Zoological Park	Current Expense	Renewal 11/07/06	7	07/13	08/14	0.80	0.178259 0.162236	0.657393 0.670211	\$12,823	\$170,446	\$6,198,042	\$1,883,933	\$6,265,244
Mental Health Clinic	Current Expense	Repl/Dec 11/06/07	6	08/13	09/14	2.95	0.000000 0.045657	2.950000 2.815312	\$47,286	\$628,518	\$27,813,242	\$7,913,714	\$36,402,760
Totals						12.70		12.557393 12.103403	\$203,569	\$2,705,823	\$118,393,834	\$34,022,115	\$155,325,341

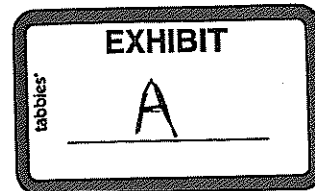


EXHIBIT A

09-377

SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY

(O.R.C. Sections 5705.34 & 5705.35)

Please use the information provided on the front page to adopt a resolution accepting the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the Summit County Fiscal Officer.

Estimated yields on the front page are AD Valorem Property Taxes (based upon value). Included are the following State of Ohio tax relief programs because they are based upon value: 10% reduction in all real property that is not used in a business activity, 2.5% reduction in the homeowner's real property, and the homestead exemption reduction. Starting July 2, 2007, the Homestead Exemption became available to all Ohio homeowners regardless of income, who are either age 65 or older or permanently and totally disabled. The homestead exemption change is the result of House Bill 119, which was signed into law by Governor Ted Strickland on June 30, 2007. Therefore, for your information an estimate of your rollback and homestead payment from the State of Ohio is 12% to 18% of your Res/Ag real estate yield.

House Bill 66 passed by the 126th General Assembly of the State of Ohio phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies. The tax revenue from general businesses will be phased out at the end of collection year 2008. The tax on telephone and telecommunication companies, which were reclassified to tangible personal property rather than public utility property, have a unique phase-out schedule. The remaining assessment percentages on telephone company property are: 10% in 2009, 5% in 2010 and 0% in 2011.

The bill also introduced a mechanism to reimburse local governments for the property tax losses incurred by directing a portion of the revenues from the newly created Commercial Activities Tax to the Local Government Property Tax Replacement Fund. During the hold harmless period (2006-2010), all taxing authorities will be fully reimbursed relative to prior law for revenue lost due to the taxable value reductions. During the years 2011-2017, reimbursements for qualifying levies will be phased out.

The information on the front page does not include the following State of Ohio property tax replacement reimbursement money, which is not based upon current assessed values, and is being phased out based upon varying schedules; public utility electric and gas deregulation reimbursement money, and tangible personal property tax elimination reimbursement money.

If you have any questions regarding this certificate please contact Dennis Killinger at 330-643-2707 or Peggy Moirano at 330-643-2668.

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JOURNAL ENTRY

Date: AUG 27 2009

The Honorable John Donofrio
Summit County Fiscal Officer
Ohio Building
175 South Main Street, Suite 400
Akron, Ohio 44308

09-377

Entry Number: 09-08-0329

Re: Approval of Extension for the Summit County Budget Commission to Complete its Work

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on August 17, 2009, for an extension of time beyond the statutory date of September first to complete its work, as provided by Revised Code section 5705.27, finds that the extension of time is necessary and approves October 9, 2009, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the October first deadline contained in Ohio Revised Code section 5705.34 for the political subdivision to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 9, 2009, since November 8, 2009 is a Sunday, O.R.C. §1.14. The County Auditor must notify each political subdivision affected by this entry.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

Richard A. Levin
RICHARD A. LEVIN
TAX COMMISSIONER

/s/ Richard A. Levin

Richard A. Levin
Tax Commissioner

REE

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