

1 RESOLUTION NO. 2015-144

2
3 SPONSOR Mr. Pry, Ms. Shapiro

4
5 DATE: April 13, 2015 COMMITTEE Finance

6
7 **A Resolution to appropriate and return \$4,644,900.00 from the Real Estate Assessment Fund**
8 **to the taxing districts, for the Fiscal Officer, and declaring an emergency.**

9
10 WHEREAS, the County Fiscal Officer has reduced operating expenses within the Real Estate
11 Assessment (“REA”) Fund departments. The Fiscal Officer has implemented new and necessary
12 programs to reduce additional staffing needs and to scale back purchasing and outsourcing from the
13 REA Fund, thereby making it possible to provide the schools and other taxing districts across
14 Summit County with additional funds for operation; and

15
16 WHEREAS, Section 319.54 of the Ohio Revised Code (“ORC”) directs the Fiscal Officer to
17 pay into the county treasury, to the credit of the REA Fund created in ORC Section 325.31, a
18 percentage of monies collected on tax duplicates of the county; and

19
20 WHEREAS, the major objective of the REA fund is to defray the costs incurred by the Fiscal
21 Officer in appraising and assessing real estate and to pay for expenses; and

22
23 WHEREAS, after the sexennial reappraisal is completed, any monies not encumbered to
24 defray the costs of the REA Fund are to be apportioned ratably and distributed back to all taxing
25 districts that contribute to the fund pursuant to ORC Section 325.31; and

26
27 WHEREAS, this Council finds and determines, after reviewing all pertinent information, that
28 appropriating and returning \$4,644,900.00 from the REA Fund to the taxing districts is necessary
29 and in the best interest of the County of Summit;

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31 NOW, THEREFORE, BE IT RESOLVED by the Council of the County of Summit, State of
32 Ohio, that:

33
34 SECTION 1

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36 Funds are hereby appropriated as follows:

ACCOUNT NO.	DESCRIPTION	AMOUNT
20560-1235-81110	Tax District Refunds	\$ 4,644,900.00

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42 SECTION 2

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44 The County of Summit Fiscal Office is hereby authorized and directed to effect the within
45 appropriations.
46

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48 PAGE TWO

49

50 SECTION 3

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52 The County of Summit Fiscal Office is hereby authorized to return \$4,644,900.00 in the Real
53 Estate Assessment ("REA") Fund fee money to the taxing districts listed in attached Exhibit A,
54 attached hereto and incorporated herein as if fully restated.

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56 SECTION 4

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58 This Resolution is hereby declared an emergency in the interest of the health, safety and
59 welfare of the citizens of the County of Summit, and for the further reason to immediately return
60 REA Fund money to the taxing districts set forth in attached Exhibit A in 2015.

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62 SECTION 5

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

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68 SECTION 6

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

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77 INTRODUCED March 30, 2015

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79 ADOPTED April 13, 2015

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83  _____
CLERK OF COUNCIL

 _____
PRESIDENT OF COUNCIL

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85 APPROVED April 14, 2015

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88  _____
89 EXECUTIVE

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91 ENACTED EFFECTIVE April 14, 2015

Voice Vote: 9-0 YES: Comunale, Feeman, Kostandaras, Kurt,
Lee, Prentice, Rodgers, Schmidt, Shapiro
ABSENT: Crawford, Donofrio